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ANNUAL REPORT

**Of the Town Officers
of the town of**

ERROL, N.H.

For the year ending

DECEMBER 31, 1988

**INCLUDING REPORT OF THE
SCHOOL DIRECTORS**

Errol N.H. Library

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of the town of**

**ERROL,
NEW HAMPSHIRE**

For the year ending

DECEMBER 31, 1988

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SCHOOL DIRECTORS**

PRINTED BY

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COLEBROOK, NEW HAMPSHIRE 03576

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WP89-1875

TOWN OFFICERS

| <u>OFFICE</u> | <u>NAME</u> | <u>TERM EXPIRES</u> |
|---------------------------------|-----------------------------------|---------------------|
| Selectmen | Clara Grover | 1989 |
| | Larry S. Enman | 1990 |
| | Michael Kennard | 1991 |
| Town Clerk | Cheryl Lord | 1989 |
| Tax Collector | Terri Ruel | 1989 |
| Treasurer | Carolyn Labrecque | 1989 |
| Auditor | Elizabeth LeDuc | |
| | Eunice Thurston | |
| Trustees of the Trust Fund | Norman Thurston | 1989 |
| | Everett Eames | 1990 |
| | Clifford Lane Sr. | 1991 |
| Librarian | Melinda Hawkins | |
| Health Officer | Larry S. Enman | |
| Surveyor of Wood and Timber | Vacant | |
| Cemetery Commissioners | John Travers | 1989 |
| | Jesse Eames | 1990 |
| | Leonard Jordan | 1991 |
| Director of Civil Defense | Vacant | |
| Police Chief | Richard Boisvert | 1989 |
| Moderator | Mona Douglas | 1989 |
| Supervisors of the Checklist | Mary McLeod | |
| | Virginia Mosher | |
| | Carol Norman | |
| Library Trustees | Jane Sweatt | |
| | Carolyn Labrecque | |
| | Carol Norman | |
| Planning Board | Diane Linkenback | appointed |
| | Ronald Gagnon | |
| | Warren Jenking | |
| | Michael Kennard | |
| | Clifford Lane Jr. Clara Grover | |

WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Errol, in the County of Coos, in the said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Errol on Tuesday, the fourteenth day of March, next, at 7:30 p.m. of the clock in the evening to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

| | |
|---------------------------------------------|--------------------|
| Town Officers' Salaries | \$ 3,750.00 |
| Town Officers' Expenses | 7,000.00 |
| Election and Registration | 250.00 |
| Town Hall Expenses | 6,450.00 |
| Reappraisal of Property | 3,975.00 |
| Planning Board | 2,500.00 |
| Legal Expenses | 3,000.00 |
| Police Department | 6,500.00 |
| Fire Department | 6,800.00 |
| Civil Defense | 50.00 |
| Errol Rescue Squad | 1,000.00 |
| Street Lighting | 1,700.00 |
| Town Dump Maintenance | 4,500.00 |
| Health Department | 300.00 |
| Town Poor | 3,000.00 |
| Monument Light | 200.00 |
| Christmas Tree Lights | 100.00 |
| Sewerage Note and Interest | 2,941.00 |
| Interest -- Tax Anticipation Note | 800.00 |
| Water Department | 4,400.00 |
| Nunicipal Sewer Department | 1,900.00 |
| Insurances | 6,936.00 |
| Unemployment | 300.00 |
| TOTAL APPROPRIATIONS | <u>\$70,602.00</u> |

3. To see if the town will vote to authorize the Selectmen to sell, rent, or lease any or all property acquired by Tax Collector's Deed, or any other source, and to administer said property as they deem in the best interest of the town.
4. To see if Town will vote to raise and appropriate \$25,947.00 to put an addition onto the Fire Station,

and offset this appropriation with the unexpended balance of \$5,947.00 from the 1988 appropriation to re-roof the Fire Station.

5. To see if the town will vote to accept \$3,048.33 in State Aid Funds under RSA 241:14 and RSA 568:34 and appropriate same to the Akers Pond Road Association.
6. To see if the town will raise and appropriate \$3,650.00 for the support of the following:

| | |
|-------------------------------------------|-----------|
| Ambulance District A-1 | \$ 250.00 |
| Upper Connecticut Valley Hospital | 800.00 |
| U.C.V. and A.V. Mental Health Service . . | 350.00 |
| No. Coos Community Health Association . . | 2,250.00 |
7. To see if the town will vote to authorize the Selectmen to make application for and to accept, on behalf of the town, any or all grants or other funds for community purpose which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expend the same for such projects as it may designate.
8. To see if the town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
9. To see if the town will vote to raise and appropriate \$6,243.00 for the operation of the Town Library.
10. To see if the town will vote to raise and appropriate \$3,500.00 for the operation of the cemetery.
11. To see if the Town will vote to elect a five (5) member Planning Board, in accord with RSA 669:17. Election of such members shall not occur until the next annual town election.
12. To see if the town will vote to authorize the Planning Board to adopt subdivision regulations and regulate the subdivision of land within Errol, pursuant to RSA 674:35.
13. To see if the town will vote to raise and appropriate \$5,000.00 to be deposited in the Solid Waste Fund. This fund is necessary for the future closing of the Town Dump.

14. To see if the town will vote to raise and appropriate \$534.00 to develop a Solid Waste District Management Plan as required by NH RSA 149-M. Specifically, the appropriation will be used to coordinate monthly meetings of the seven communities, to document the status of existing disposal facilities, to assess future disposal options and to prepare an implementation plan for a 15 year disposal solution. The Upper Connecticut River Valley Solid Waste District recommends this appropriation.
15. Shall we adopt the provisions of RSA 72:1-C which authorizes any town or city to elect not to assess, levy and collect a resident tax?
16. To see if the town will vote to authorize the Selectmen to sell to the Umbagog Sports Association, Inc., for one dollar (\$1.00) a parcel of land approximately 300 x 1,200 feet where the Umbagog Sports Association, Inc. Club House is presently now located. All costs associated with this transaction will be paid by the Umbagog Sports Association, Inc. by-laws. Should the Association be dissolved, this land would be returned to the town of Errol.
17. To see if the town will vote to authorize the Errol School District to dispose of building materials created by the demolition of the Errol Consolidated School in the Errol Town Dump.
18. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this twenty-seventh day of February, in the year of Our Lord, nineteen hundred and eighty-nine.

Selectmen of Errol

CLARA GROVER
LARRY S. ENMAN
MICHAEL KENNARD

A true copy of Warrant -- Attest:

Clara Grover

Larry S. Enman

Michael Kennard

BUDGET OF THE TOWN OF ERROL NEW HAMPSHIRE

| PURPOSE OF APPROPRIATIONS | APPROPRIATIONS 1988 | ACTUAL EXPENDITURES 1988 | APPROP. ENSUING FISCAL YEAR 1989 |
|-----------------------------------|------------------------|--------------------------------|-------------------------------------------|
| GENERAL | | | |
| GOVERNMENT | | | |
| Town Officers' | | | |
| Salary | \$ 3,750.00 | \$ 3,750.00 | \$ 6,000.00 |
| Town Officers' | | | |
| Expenses | 6,000.00 | 6,797.00 | 7,000.00 |
| Election & | | | |
| Registration | 900.00 | 1,057.00 | 250.00 |
| Cemeteries | 3,500.00 | 2,618.00 | 3,500.00 |
| General Gov't | | | |
| Buildings | 5,500.00 | 4,476.00 | 6,450.00 |
| Reappraisal | | | |
| of Property | 1,000.00 | 800.00 | 3,975.00 |
| Planning & | | | |
| Zoning | 500.00 | 293.00 | 2,500.00 |
| Legal Expenses | | 2,535.00 | 3,000.00 |
| Re-roof Fire | | | |
| Station | 5,947.00 | 5,947.00 | |
| Fire Station | | | |
| Addition | | | 25,947.00 |
| PUBLIC SAFETY | | | |
| Police | | | |
| Department | \$ 6,500.00 | 5,064.00 | 6,500.00 |
| Fire | | | |
| Department | 6,800.00 | 7,947.00 | 6,800.00 |
| Civil Defense | 50.00 | | 50.00 |
| Errol Rescue | | | |
| Squad | 1,000.00 | 798.44 | 1,000.00 |
| HIGHWAYS, STREETS & BRIDGES | | | |
| General Highway | | | |
| Department | | | |
| Expense | 2,962.00 | 2,962.00 | 3,048.33 |
| Street Lighting | 1,700.00 | 1,470.00 | 1,700.00 |
| SANITATION | | | |
| Solid Waste | | | |
| District | | | 534.00 |
| Gargage Removal | 4,500.00 | 3,786.43 | 4,500.00 |

| PURPOSE OF APPROPRIATIONS | APPROPRIATIONS 1988 | ACTUAL EXPENDITURES 1988 | APPROP. ENSUING FISCAL YEAR 1989 |
|------------------------------|------------------------|--------------------------------|-------------------------------------------|
| HEALTH | | | |
| Health | | | |
| Department | \$ 300.00 | \$ 451.00 | \$ 300.00 |
| Hospitals & | | | |
| Ambulances | 3,150.00 | 3,150.00 | 3,650.00 |
| WELFARE | | | |
| General | | | |
| Assistance | 3,000.00 | 385.00 | 3,000.00 |
| CULTURE & RECREATION | | | |
| Library | 5,700.00 | 5,584.00 | 6,243.00 |
| Parks & | | | |
| Recreation | 200.00 | 200.00 | 200.00 |
| Christmas Tree | | | |
| Lights | 100.00 | | 100.00 |
| DEBT SERVICE | | | |
| Principal of | | | |
| Long Term Bonds | | | |
| & Notes | 2,401.00 | 2,401.00 | 2,401.00 |
| Interest Expense | | | |
| Long Term Bonds | | | |
| & Notes | 799.00 | 799.00 | 540.00 |
| Interest Expense | | | |
| Tax Anticipation | | | |
| Notes | | | 800.00 |
| CAPITAL OUTLAY | | | |
| Solid Waste | | | |
| Fund | 5,000.00 | 5,000.00 | 5,000.00 |
| OPERATING | | | |
| TRANSFERS OUT | | | |
| Payments to | | | |
| Capital Reserve | | | |
| Funds: Cemetery | | | |
| Maintenance | | | |
| Fund | | 250.00 | |
| Taxes Bought | | | |
| By Town | | 6,231.00 | |
| Tax Over- | | | |
| Payments | | 2,978.00 | |

| PURPOSE OF APPROPRIATIONS | APPROPRIATIONS 1988 | ACTUAL EXPENDITURES 1988 | APPROP. ENSUING FISCAL YEAR 1989 |
|----------------------------------------------------------------------|------------------------|--------------------------------|-------------------------------------------|
| MISCELLANEOUS | | | |
| Municipal Water Department | \$ 4,400.00 | \$ 1,767.00 | \$ 4,400.00 |
| Municipal Sewer Department | 1,600.00 | 2,175.00 | 1,900.00 |
| Insurance | 6,500.00 | 6,936.00 | 6,936.00 |
| Unemployment compensation | 300.00 | 221.00 | 300.00 |
| State of N.H. | 63.00 | 63.00 | |
| Coos County Tax | 52,211.00 | 52,211.00 | |
| School | 175,961.00 | 141,072.00 | |
| TOTAL APPROPRIATIONS | \$312,294.21 | \$276,149.72 | \$118,524.33 |
| Less Amount of Estimated Revenues, Exclusive of Taxes | | | \$ 64,076.00 |
| Amount of Taxes to be Raised (Exclusive of School & County Taxes) | | | \$ 54,448.33 |

REVENUES

| SOURCES OF REVENUE | ESTIMATED REVENUE 1988 (1988-89) | ACTUAL REVENUE 1988 (1988-89) | ESTIMATED REVENUE 1989 (1989-90) |
|---------------------------------------------------------|-------------------------------------------|----------------------------------------|-------------------------------------------|
| TAXES | | | |
| Resident Taxes | \$ 1,600.00 | \$ 1,870.00 | \$ 1,600.00 |
| Yield Taxes | 4,000.000 | 10,477.00 | 4,000.00 |
| Interest and Penalties on Taxes | 2,000.00 | 2,713.00 | 2,000.00 |
| Land Use Change Tax | | 130.00 | |
| INTERGOVERNMENTAL REVENUES -- STATE | | | |
| Shared Revenue -- | | | |
| Block Grant | 14,037.00 | 14,037.00 | 14,037.00 |
| Highway Block Grant | 2,962.00 | 2,962.00 | 3,048.00 |
| Reimbursement a c State -- Federal Forest Land | | 155.00 | |
| LICENSES & PERMITS | | | |
| Motor Vehicle Permit Fee | 24,000.00 | 37,530.00 | 27,000.00 |
| Dog Licenses | 250.00 | 268.00 | 250.00 |
| Business Licenses, Permits & Filing Fees | 300.00 | 515.00 | 300.00 |
| Boat Registrations | 100.00 | 427.00 | 100.00 |
| Gun Permits | | 60.00 | |
| CHARGES FOR SERVICES | | | |
| Income from Departments | 1,500.00 | 65.00 | 2,500.00 |
| Rent of Town Property | | 60.00 | |
| MISCELLANEOUS REVENUES | | | |
| Sale of Town Property | | 200.00 | |
| Cemetery Maintenance Fund | | 250.00 | |
| Insurance Adjustments | | 512.00 | |
| Refunds | | 45.00 | |

| | ESTIMATED REVENUE 1988 (1988-89) | ACTUAL REVENUE 1988 (1988-89) | ESTIMATED REVENUE 1989 (1989-90) |
|-------------------------|-------------------------------------------|----------------------------------------|-------------------------------------------|
| SOURCES OF REVENUE | | | |
| OTHER FINANCING SOURCES | | | |
| Income from | | | |
| Water & Sewer | | | |
| Departments | \$ 9,000.00 | \$ 8,740.00 | \$ 9,241.00 |
| Tax Anticipation | | | |
| Note | | 30,000.00 | |
| TOTAL REVENUES | | | |
| & CREDITS | \$59,749.00 | \$111,020.00 | \$64,076.00 |

SUMMARY INVENTORY

| | |
|---------------------------------------------|-------------------|
| Land, Current Use, and Other Land | \$ 3,433,639.00 |
| Buildings | 6,343,398.00 |
| Electric Companies | 6,079,200.00 |
| Mobile Homes | <u>183,500.00</u> |
| Total Before Exemptions | \$15,856,237.00 |
| Elderly Exemptions | <u>30,000.00</u> |
| | \$15,826,237.00 |

Property Taxes Committed to Treasurer

TAX RATE

| | |
|--------|-------------|
| SCHOOL | \$10.62 |
| TOWN | .11 |
| COUNTY | <u>3.60</u> |
| | \$13.95 |

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

| ACCOUNT | APPROP. | ACCT. EXPEND. | OVER | UNDER |
|---------------|-------------|---------------|-----------|-----------|
| Town Officers | | | | |
| Salaries | \$ 3,750.00 | \$ 3,750.00 | | |
| Town Officers | | | | |
| Expenses | 6,000.00 | 6,797.19 | \$ 797.19 | |
| Elections & | | | | |
| Registrations | 900.00 | 1,057.19 | 157.19 | |
| Cemeteries | 3,500.00 | 2,618.25 | | \$ 881.75 |
| Town Hall | 5,500.00 | 4,476.71 | | 1,023.29 |
| Reappraisal | | | | |
| of Property | 1,000.00 | 800.00 | | 200.00 |
| Planning | | | | |
| Board | 500.00 | 293.00 | | 207.00 |
| Re-roof | | | | |
| Fire Station | 5,947.00 | | | 5,947.00 |
| Police | | | | |
| Department | 6,500.00 | 5,064.97 | | 1,435.03 |
| Fire | | | | |
| Department | 6,800.00 | 7,947.81 | 1,147.81 | |
| Civil Defense | 50.00 | | | 50.00 |
| Errol Rescue | | | | |
| Squad | 1,000.00 | 798.44 | | 201.56 |
| Akers Pond | | | | |
| Road | 2,962.21 | 2,962.21 | | |
| Street | | | | |
| Lighting | 1,700.00 | 1,470.70 | | 229.30 |
| Town Dump | 4,500.00 | 3,786.43 | | 713.57 |
| Health | | | | |
| Department | 3,450.00 | 3,601.54 | 151.54 | |
| Town Poor | 3,000.00 | 385.00 | | 2,615.00 |
| Library | 5,700.00 | 5,584.92 | | 115.08 |
| Monument | | | | |
| Light | 200.00 | 200.00 | | |
| Christmas | | | | |
| Tree Lights | 100.00 | | | 100.00 |

| ACCOUNT | APPROP. | ACCT. EXPEND. | OVER | UNDER |
|-----------------------------------|--------------|---------------|------------|--------------|
| Sewerage Maintenance & Note | \$ 4,800.00 | \$ 5,288.42 | \$ 488.42 | |
| Solid Waste Fund | 5,000.00 | 5,000.00 | | |
| Water Department | 4,400.00 | 1,767.72 | | \$ 2,632.28 |
| Insurance | 6,500.00 | 6,936.00 | 436.00 | |
| Unemployment | 300.00 | 221.42 | | 78.58 |
| County Tax | 52,211.30 | 52,211.30 | | |
| State of N.H. | 63.00 | 63.00 | | |
| School 1987-88 | 71,072.00 | 71,072.00 | | |
| School 1988-89 | 175,961.00 | 70,000.00 | | 105,961.00 |
| TOTAL | \$383,366.51 | \$264,154.22 | \$3,178.15 | \$122,390.44 |

**OTHER PAYMENTS,
NO APPROPRIATIONS MADE**

| ACCOUNT | EXPENSE | RECEIPT | OVER | UNDER |
|---------------------------------|-------------|---------------------|----------|-------|
| Taxes Bought by Town | \$ 6,231.25 | | | |
| Abatements - <u>Refunds</u> | 2,978.66 | \$2,373.00 | \$605.66 | |
| Legal Expense | 2,535.56 | | | |
| Cemetery Maintenance Fund | 250.00 | 250.00 | | |
| TOTALS | \$11,995.47 | \$2,623.00 | \$605.66 | |
| TOTAL APPROPRIATIONS | | \$383,366.51 | | |
| PLUS RECEIPTS | | 2,623.00 | | |
| | | <u>\$385,989.51</u> | | |
| LESS PAYMENTS | | 276,149.72 | | |
| TOTAL | | <u>\$109,839.79</u> | | |

FINANCIAL REPORT

ASSETS

| | |
|-----------------------------------|--------------|
| Cash in Custody of Treasurer | \$ 27,328.36 |
| In Hands of Officials | \$ 18,454.39 |
| TOTAL CASH | \$ 45,782.75 |
| ACCOUNTS DUE TO THE TOWN: | |
| Coos County | \$ 1,500.00 |
| Water Rents | \$ 472.22 |
| TOTAL ACCOUNTS DUE THE TOWN | \$ 1,972.22 |
| UNREDEEMED TAXES: | |
| Levy of 1987 | \$ 2,882.82 |
| Levy of 1986 | \$ 1,421.70 |
| TOTAL UNREDEEMED TAXES | \$ 4,304.52 |
| UNCOLLECTED TAXES: | |
| Levy of 1988 | \$144,005.46 |
| Uncollected Sewer Rents | \$ 127.50 |
| TOTAL UNCOLLECTED TAXES | \$144,132.96 |
| TOTAL ASSETS | \$196,192.45 |
| FUND BALANCE -- DECEMBER 31, 1987 | \$ 32,730.80 |
| FUND BALANCE -- DECEMBER 31, 1988 | \$ 19,613.34 |
| CHANGE IN FINANCIAL CONDITION | \$-13,117.46 |

LIABILITIES

ACCOUNTS OWED BY THE TOWN:

| | |
|----------------------------------------------|--------------|
| Unexpended Balances of Special Appropriation | \$ 5,947.00 |
| Sewer Fund | \$ 12,431.00 |
| Water Department Funds | \$ 3,186.00 |
| Uncollected Sewer Rents | \$ 127.50 |
| Uncollected Water Rents | \$ 472.22 |
| School District Tax Payable | \$105,961.00 |
| 1st Colebrook Bank -- March 1, 1989 | \$ 30,000.00 |
| Capital Reserve Funds | \$ 9,983.13 |
| Solid Waste Funds | \$ 8,471.26 |
| TOTAL ACCOUNTS OWED BY THE TOWN | \$176,579.11 |
| TOTAL LIABILITIES | \$176,579.11 |
| FUND BALANCE -- CURRENT SURPLUS | \$ 19,613.34 |
| GRAND TOTAL | \$196,192.45 |

SCHEDULE OF LONG-TERM INDEBTEDNESS

AS OF DECEMBER 31, 1988

| | |
|---------------------------------------------|------------|
| Long-term Notes Outstanding | \$7,204.50 |
| Total Long-term Notes Outstanding | \$7,204.50 |
| Total Long-term Indebtedness | |
| December 31, 1988 | \$7,204.50 |

RECONCILIATION OF OUTSTANDING LONG TERM INDEBTEDNESS

| | |
|-------------------------------------------------|------------|
| Outstanding Long-term Debt, January 1, 1988 . . | \$9,606.00 |
| Total | \$9,606.00 |
| Debt Retirement During Fiscal Year: | |
| Long-term Notes Paid. | \$2,401.50 |
| Total | \$2,401.50 |
| Outstanding Long-term Debt, January 1, 1989 . . | \$7,204.50 |

SCHEDULE OF TOWN PROPERTY

December 31, 1988

| <u>DESCRIPTION</u> | <u>VALUE</u> |
|-----------------------------------------|--------------|
| Town Hall, Lands and Building | \$75,000.00 |
| Furniture and Equipment | 4,500.00 |
| Libraries, Lands and Buildings | 11,000.00 |
| Furniture and Equipment | 5,000.00 |
| Police Department, Lands and Buildings | |
| Equipment | 2,000.00 |
| Fire Department, Lands and Buildings | 11,000.00 |
| Equipment | 12,000.00 |
| Parks, Commons and Playgrounds | 1,000.00 |
| Water Supply Facilities | 9,000.00 |
| Sewer Plant | 10,000.00 |
| Schools, Lands and Buildings, Equipment | 75,000.00 |
| Scott Grover Estate | 10,000.00 |
| George Lizotte Lot | 300.00 |
| Leeman Lot | 3,000.00 |
| TOTAL | \$228,800.00 |

TREASURER'S REPORT - 1988

CREDITS:

| | |
|-----------------------------------------|--------------|
| Cash on Hand 1-1-88 | \$ 86,457.73 |
| Receipts, 1988 | 217,020.35 |
| Capital Reserve Fund | 320.46 |
| Interest Capital Reserve | 27.38 |
| School Building Fund | 6,825.69 |
| Interest School Building Fund | 329.47 |
| Solid Waste Fund | 8,463.28 |
| Interest Solid Waste Fund | <u>7.98</u> |
| TOTAL CREDITS | \$319,452.34 |

DEBITS:

| | |
|----------------------------------------|------------------|
| Payments | \$276,149.72 |
| Capital Reserve Balance | 347.84 |
| School Building Fund Balance | 7,155.16 |
| Solid Waste Fund Balance | 8,471.26 |
| Cash in Checking 12-31-88 | <u>27,328.36</u> |
| TOTAL DEBITS | \$319,452.34 |

TOWN CLERK'S ANNUAL REPORT

January 1, 1988 - December 31, 1988

| | |
|------------------------------------------|-------------|
| Dog Licenses | \$ 275.30 |
| Marriage Licenses | 60.00 |
| Auto Registrations | 37,523.00 |
| Other Permits & Fees Collected | 404.94 |
| Petty Cash Return to Town | 50.00 |
| | <hr/> |
| | \$38,313.24 |

CHERYL L. LORD
Town Clerk

SUMMARY OF WARRANTS PROPERTY, RESIDENT AND YIELD TAXES

LEVY OF 1988

FISCAL YEAR ENDED DECEMBER 31, 1988
TERRI RUEL, TAX COLLECTOR

-DR-

| | Levies of: | |
|-------------------------------|--------------|-------------|
| | 1988 | PRIOR |
| UNCOLLECTED TAXES -- | | |
| BEGINNING OF FISCAL YEAR: | | |
| Property Taxes | | \$25,821.73 |
| Resident Taxes | | 160.00 |
| Yield Taxes | | 683.18 |
| Sewer Rents | | 42.50 |
| TAXES COMMITTED TO COLLECTOR: | | |
| Property Taxes | \$214,719.25 | |
| Resident Taxes | 1,780.00 | |
| Land Use Change Tax | 7,670.00 | |
| Yield Taxes | 11,044.25 | |
| Sewer Rents | 4,726.00 | |
| ADDED TAXES: | | |
| Resident Taxes | \$ 180.00 | |
| OVERPAYMENTS: | | |
| a/c Property Taxes | \$ 2,373.24 | |
| INTEREST COLLECTED: | | |
| Delinquent Taxes | \$ 86.86 | \$ 1,645.15 |
| Penalties on Resident Taxes | 5.00 | 12.00 |
| TOTAL DEBITS | \$242,584.60 | \$28,364.56 |

-CR-

| | | |
|-----------------------------|--------------|-------------|
| REMITTANCE TO TREASURER: | | |
| Property Taxes | \$ 70,413.09 | \$25,821.63 |
| Resident Taxes | 1,710.00 | 160.00 |
| Land Use Change Tax | 130.00 | |
| Yield Taxes | 10,477.21 | 683.18 |
| Sewer Rents | 4,598.00 | 42.50 |
| Overpayments | 2,373.24 | |
| Interest on Taxes | 86.86 | 1,645.15 |
| Penalties on Resident Taxes | 5.00 | 12.00 |
| ABATEMENTS: | | |
| Property Taxes | \$ 410.70 | .10 |
| Resident Taxes | 140.00 | |
| Yield Taxes | 259.79 | |
| Sewer Rents | .50 | |

SUMMARY OF WARRANTS
PROPERTY, RESIDENT AND YIELD TAXES

LEVY OF 1988

FISCAL YEAR ENDED DECEMBER 31, 1988
TERRI RUEL, TAX COLLECTOR

-CR-

| | Levies of: | |
|---------------------|--------------|-------------|
| | 1988 | PRIOR |
| UNCOLLECTED TAXES: | | |
| Property Taxes | \$143,895.46 | |
| Resident Taxes | 110.00 | |
| Land Use Change Tax | 7,540.00 | |
| Yield Taxes | 307.25 | |
| Sewer Rents | 127.50 | |
| TOTAL CREDITS | \$242,584.60 | \$28,364.56 |

SUMMARY OF TAX SALES ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1988
TERRI RUEL, TAX COLLECTOR

-DR-

| Tax Sales on Account of Levies of: | 1987 | 1986 | PRIOR |
|------------------------------------|------------|------------|------------|
| Balance of Unredeemed Taxes | | | |
| Beginning of Fiscal Year | | \$3,595.92 | \$1,184.70 |
| Taxes Sold/Executed to Town | | | |
| During Fiscal Year | \$6,231.25 | | |
| Interest Collected After Sale | \$ 34.52 | 355.50 | 440.67 |
| Redemption Costs | \$ 73.98 | 42.60 | 16.20 |
| TOTAL DEBITS | \$6,339.79 | \$3,994.02 | \$1,641.57 |

-CR-

| | | | |
|------------------------------|------------|------------|------------|
| Remittance to Treasurer: | | | |
| Redemptions | \$3,348.43 | \$2,174.22 | \$1,184.70 |
| Interest & Costs After Sale | \$ 108.50 | \$ 398.10 | \$ 456.81 |
| Unredeemed Taxes End of Year | \$2,882.82 | \$1,421.70 | |
| TOTAL CREDITS | \$6,339.79 | \$3,994.02 | \$1,641.57 |

SUMMARY OF RECEIPTS

| | |
|------------------------------------------------|-----------------|
| Current Year Taxes | \$ 70,412.64 |
| Resident Taxes | 1,710.00 |
| Previous Year Taxes, plus Resident Taxes . . . | 26,664.81 |
| Tax Sales Redeemed | 6,707.35 |
| Land Use Change Tax | 130.00 |
| Fines and Forfeits | 17.00 |
| Interest Received | 2,695.93 |
| Yield Taxes | 10,477.21 |
| Property Tax, Overpayments | 2,373.24 |
| Boat Registrations | 427.60 |
| Auto Registrations | 37,530.00 |
| Dog Licenses | 268.30 |
| Town Clerk Fees Collected | 514.94 |
| State of New Hampshire | 17,155.06 |
| Miscellaneous | 31,196.01 |
| Water Rents | 4,099.76 |
| Sewerage Fees and Interest | <u>4,640.50</u> |
| TOTAL | \$217,020.35 |

DETAILED STATEMENT OF RECEIPTS

TERRI RUEL, TAX COLLECTOR:

| | |
|------------------------------------------------|--------------|
| 1988 Property Tax | \$ 70,412.00 |
| 1987 Property Tax | 21,257.14 |
| 1988 Resident Tax | 1,710.00 |
| 1987 Resident Tax | 160.00 |
| 1987 Taxes Bought By Town | 5,247.67 |
| Land Use Change Tax | 130.00 |
| 1985 Taxes Redeemed | 1,184.70 |
| 1986 Taxes Redeemed | 2,174.22 |
| 1987 Taxes Redeemed | 3,348.43 |
| 1988 Yield Taxes | 10,477.21 |
| 1988 Sewerage Rents | 4,598.00 |
| 1987 Sewerage Rents | 42.50 |
| Property Tax Overpayments - Returned | 2,373.24 |
| Interest on All Taxes | 2,695.93 |
| Penalties, Resident Taxes | 17.00 |
| | \$125,828.68 |

DIANE LINKENBACK, BOAT FEE COLLECTOR:

| | |
|------------------------------|-----------|
| Boat Registrations | \$ 427.60 |
|------------------------------|-----------|

STATE OF NEW HAMPSHIRE:

| | |
|---------------------------------|--------------|
| Highway Block Funds | \$ 2,962.21 |
| Forest Lands | 154.89 |
| State Revenue Sharing | 14,037.96 |
| | \$ 17,155.06 |

CHERYL LORD, TOWN CLERK:

| | |
|-----------------------------------|--------------|
| Dog Licenses | \$ 268.30 |
| Permits and Filing Fees | 514.94 |
| Auto Registrations | 37,530.00 |
| | <hr/> |
| | \$ 38,313.24 |

MISCELLANEOUS:

| | |
|-----------------------------------|--------------|
| Gun Permits | \$ 64.00 |
| Rent of Town Hall | 60.00 |
| Income from Departments | 65.00 |
| Sale of Town Property | 200.00 |
| Insurance Adjustment | 512.00 |
| Refunds | 45.00 |
| New Trust Funds | 250.00 |
| Tax Anticipation Note | 30,000.00 |
| Bank Adjustment | .01 |
| | <hr/> |
| | \$ 31,196.01 |

| | |
|-----------------------|-------------|
| Water Rents | \$ 4,099.76 |
|-----------------------|-------------|

| | |
|----------------|--------------|
| TOTAL RECEIPTS | \$217,020.35 |
|----------------|--------------|

SUMMARY OF PAYMENTS - 1988

| | |
|--------------------------------------|---------------------|
| Town Officers' Salaries | \$ 3,750.00 |
| Town Officers' Expenses | 6,797.19 |
| Election and Registration | 1,057.19 |
| Reappraisal of Property | 800.00 |
| Town Hall | 4,476.71 |
| Fire Department | 7,947.81 |
| Planning Board | 293.03 |
| Police Department | 5,064.97 |
| Insurance | 6,936.00 |
| Health Department | 3,601.54 |
| Rescue Squad | 798.44 |
| Sewerage Department | 5,288.42 |
| Town Dump | 3,786.43 |
| Akers Pond Road | 2,962.21 |
| Street Lighting | 1,470.70 |
| Library | 5,584.92 |
| Town Poor | 385.00 |
| Water Department | 1,767.72 |
| Cemetaries | 2,618.25 |
| Refunds - Tax Overpayments | 2,978.66 |
| Unemployment | 221.42 |
| Monument Light | 200.00 |
| Legal Expense | 2,535.56 |
| Taxes Bought by Town | 6,231.25 |
| New Trust Fund | 250.00 |
| Solid Waste Fund | 5,000.00 |
| County Tax | 52,211.30 |
| State of New Hampshire | 63.00 |
| School | 141,072.00 |
| TOTAL PAYMENTS | \$276,149.72 |

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES:

| | |
|--------------------------|-------------------|
| Auditors | \$ 400.00 |
| Selectmen | 1,400.00 |
| Town Clerk | 475.00 |
| Deputy Clerk | 50.00 |
| Tax Collector | 975.00 |
| Deputy Collector | 50.00 |
| Treasurer | 400.00 |
| TOTAL OFFICERS' SALARIES | <u>\$3,750.00</u> |

TOWN OFFICERS' EXPENSES:

| | |
|----------------------------|-------------------|
| Tax Collector: | |
| Expenses | \$1,059.50 |
| Equipment | 336.30 |
| Dues | 15.00 |
| Postage | 100.00 |
| Miscellaneous | 38.26 |
| TOTAL COLLECTOR'S EXPENSES | <u>\$1,549.06</u> |

| | |
|-----------------------------|-------------------|
| Town Clerk: | |
| Fees Collected | \$1,326.55 |
| Dues | 12.00 |
| Manuals | 264.00 |
| Equipment | 368.00 |
| Convention | 156.00 |
| Supplies | 59.40 |
| Deputy Expenses | 32.00 |
| TOTAL TOWN CLERK'S EXPENSES | <u>\$2,218.95</u> |

| | |
|-----------------------|-----------|
| Treasurer: | |
| Mileage Reimbursement | \$ 202.94 |

| | |
|-----------------------|-----------|
| Selectmen: | |
| Supplies | \$ 232.32 |
| Phone | 262.48 |
| Dues | 765.40 |
| Town Reports | 852.00 |
| Advertisements | 79.30 |
| Tax Billing | 239.00 |
| Postage | 87.45 |
| Assessing Course | 40.00 |
| Register of Probate | 2.00 |
| Manuals | 20.00 |
| Expense Reimbursement | 246.29 |

| | |
|----------------------------|-------------------|
| TOTAL SELECTMEN'S EXPENSES | <u>\$2,826.24</u> |
|----------------------------|-------------------|

| | |
|--------------------------|-------------------|
| TOTAL OFFICERS' EXPENSES | <u>\$6,797.19</u> |
|--------------------------|-------------------|

ELECTION AND REGISTRATION:

| | |
|---------------------------------|-------------------|
| Moderator | \$ 124.40 |
| Clerk | 127.95 |
| Election Officer | 108.89 |
| Supervisors | 435.55 |
| Ballot Clerks | 170.40 |
| Advertising | 40.00 |
| Supplies | 50.00 |
| TOTAL ELECTION AND REGISTRATION | <u>\$1,057.19</u> |

REAPPRAISAL OF PROPERTY:

| | |
|---------------------------|-----------|
| John O'Donnell Associates | \$ 800.00 |
|---------------------------|-----------|

TOWN HALL EXPENSES:

| | |
|--------------------------|-------------------|
| Oil | \$2,066.39 |
| Janitor | 1,690.00 |
| Electricity | 412.89 |
| Sewerage Fee | 255.00 |
| Maintenance | 50.44 |
| Supplies | 1.99 |
| TOTAL TOWN HALL EXPENSES | <u>\$4,476.71</u> |

FIRE DEPARTMENT EXPENSES:

| | |
|--------------------------------|-------------------|
| Oil | \$1,219.49 |
| Maintenance | 589.80 |
| Electricity | 146.21 |
| Telephone | 780.89 |
| AT&T Rental | 242.01 |
| Janitor | 55.00 |
| Equipment | 2,739.80 |
| Insurance | 1,912.00 |
| Fire Warden | 42.00 |
| 16 Firemen | 220.61 |
| TOTAL FIRE DEPARTMENT EXPENSES | <u>\$7,947.81</u> |

PLANNING BOARD EXPENSES

| | |
|-------------------------------|------------------|
| Convention | \$ 70.00 |
| Manuals | 85.45 |
| Surveys | 134.00 |
| Miscellaneous | 3.58 |
| TOTAL PLANNING BOARD EXPENSES | <u>\$ 293.03</u> |

POLICE DEPARTMENT EXPENSES:

| | |
|----------------------------------|-------------------|
| Chief -- Salary & Mileage | \$3,575.11 |
| Special Officers | 344.75 |
| Equipment | 900.06 |
| Maintenance | 109.56 |
| Supplies | 78.49 |
| Agency Fees | 57.00 |
| TOTAL POLICE DEPARTMENT EXPENSES | <u>\$5,064.97</u> |

INSURANCE EXPENSES:

| | |
|--------------------------|-------------------|
| Workmen's Comp. | \$1,614.00 |
| Multi Peril | 1,789.00 |
| Town Officers' Bonds | 283.00 |
| Town Officers' Liability | 3,250.00 |
| TOTAL INSURANCE EXPENSES | <u>\$6,936.00</u> |

HEALTH DEPARTMENT EXPENSES:

| | |
|----------------------------------|-------------------|
| State Lab -- Water tests | \$ 424.00 |
| Postage | 27.54 |
| No. Coos Community Health | 1,750.00 |
| Ambulance District A-1 | 250.00 |
| U. C. V. Hospital | 800.00 |
| U. C. V. & A. V. Mental Health | 350.00 |
| TOTAL HEALTH DEPARTMENT EXPENSES | <u>\$3,601.54</u> |

RESCUE SQUAD EXPENSES:

| | |
|-----------------------------|------------------|
| Equipment | \$ 587.84 |
| E. M. T. Recertification | 105.00 |
| Mileage Reimbursement | 105.60 |
| TOTAL RESCUE SQUAD EXPENSES | <u>\$ 798.44</u> |

SEWER MAINTENENCE EXPENSES:

| | |
|----------------------------------|-------------------|
| Electricity | \$ 328.79 |
| Septic Tank Maintenance | 1,845.00 |
| Postage | 2.00 |
| Bank Note Payment | 2,401.00 |
| Interest on Note | 711.63 |
| TOTAL SEWER MAINTENENCE EXPENSES | <u>\$5,288.42</u> |

TOWN DUMP EXPENSES:

| | |
|--------------------------|-------------------|
| Salary | \$2,565.25 |
| Maintenance | 822.38 |
| Advertising | 25.40 |
| Equipment | 265.18 |
| Mileage Reimbursement | 108.22 |
| TOTAL TOWN DUMP EXPENSES | <u>\$3,786.43</u> |

| | |
|-----------------------------------|-------------------|
| AKERS POND ROAD EXPENSES: | |
| Akers Pond Road Association | \$2,962.21 |
| STREET LIGHTING EXPENSES: | |
| Electricity | \$1,470.70 |
| LIBRARY EXPENSES: | |
| Library Trustees | \$5,584.92 |
| TOWN POOR EXPENSES: | |
| Community Action Agency | \$ 360.00 |
| New Hampshire Welfare Association | 25.00 |
| TOTAL TOWN POOR EXPENSES | <u>\$ 385.00</u> |
| WATER DEPARTMENT EXPENSES: | |
| Well III: | |
| Electricity | \$ 275.00 |
| Maintenance | 57.50 |
| TOTAL | <u>\$ 332.50</u> |
| Well II: | |
| Electricity | \$ 175.13 |
| Maintenance | 177.55 |
| Land lease | 25.00 |
| TOTAL | <u>\$ 377.68</u> |
| Well I: | |
| Electricity | \$ 484.71 |
| Janitor | 55.00 |
| Copies | 30.58 |
| Postage | 78.05 |
| Maintenance | 54.80 |
| Operator Recertification | 80.00 |
| Supplies | 74.40 |
| Labor | 200.00 |
| TOTAL | <u>\$1,057.54</u> |
| TOTAL WATER DEPARTMENT EXPENSES | \$1,767.72 |
| CEMETERIES EXPENSES: | |
| Labor | \$ 672.50 |
| Materials | 76.75 |
| Memorial Markers | 69.00 |
| Fence | 1,800.00 |
| TOTAL CEMETERY EXPENSES | <u>\$2,618.25</u> |

| | |
|-----------------------------------|----------------------|
| DISCOUNTS - ABATEMENTS - REFUNDS: | \$ 2,978.66 |
| UNEMPLOYMENT: | \$ 221.42 |
| MONUMENT LIGHT: | \$ 200.00 |
| LEGAL EXPENSES: | |
| Jack Crisp | \$ 2,475.06 |
| Thomas Cote | 60.50 |
| TOTAL LEGAL EXPENSES | <u>\$ 2,535.56</u> |
| TAXES BOUGHT BY TOWN: | \$ 6,231.25 |
| CEMETERY MAINTENANCE FUND: | \$ 250.00 |
| SOLID WASTE FUND: | \$ 5,000.00 |
| COOS COUNTY TAX: | \$ 52,197.00 |
| Interest | 14.30 |
| TOTAL COUNTY TAX | <u>\$ 52,211.30</u> |
| STATE EXPENSES: | |
| Dog Licenses | \$ 24.00 |
| Marriage Licenses | 39.00 |
| TOTAL STATE EXPENSES | <u>\$ 63.00</u> |
| SCHOOL EXPENSES: | |
| 1987 - 1988 | \$ 71,072.00 |
| 1988 - 1989 | 70,000.00 |
| TOTAL SCHOOL EXPENSES | <u>\$ 141,072.00</u> |
| TOTAL PAYMENTS: | \$ 276,149.72 |

REPORT OF THE TRUST FUNDS OF THE TOWN OF ERROL

December 31, 1988

Name of Trust Fund: LAWRENCE ZWICKER: Date Created: 3-12-58
 Purpose: Cemetery; How Invested: Savings Bank
 Balance Beginning of Year: \$ 752.72
 Balance End of Year: 752.72
 Balance Beginning of Year: 752.72
 Income During Year: 30.06 5%
 Balance End of Year: 782.78

Name of Trust Fund: IRA & Alice Hawkins Date Created: 12-12-65
 Purpose: Cemetery; How Invested: Savings Bank
 Balance Beginning of Year: \$ 510.89
 Balance End of Year: 510.89
 Balance Beginning of Year: 510.89
 Income During Year: 21.02 5%
 Balance End of Year: 531.91

Name of Trust Fund: Madeline M. Hart Date Created: 11-11-84
 Purpose: Cemetery; How Invested: Savings Bank
 Balance Beginning of Year: \$ 586.83
 Balance End of Year: 586.83
 Balance Beginning of Year: 586.83
 Income During Year: 32.04 5%
 Balance End of Year: 618.87

Name of Trust Fund: Merit W. Bean Date Created: 6-29-87
 Purpose: Cemetery; How Invested: Savings Bank
 Balance Beginning of Year: \$ 281.24
 Balance End of Year: 281.24
 Balance Beginning of Year: 281.24
 Income During Year: 15.33 5%
 Balance End of Year: 296.57

Name of Trust Fund: Cemetery Maint. Fund Date Created: 12-31-88
 Purpose: Cemetery; How Invested: Savings Bank
 Balance Beginning of Year: \$ 0
 Balance End of Year: 250.00
 Balance Beginning of Year: -
 Income During Year: -
 Balance End of Year: 250.00

Name of Trust Fund: Capital Reserve Date Created: 12-12-65
 Purpose: Fire Truck How Invested: Savings Bank
 Balance Beginning of Year: \$ 320.46
 Balance End of Year: 320.46
 Balance Beginning of Year: 320.46
 Income During Year: 27.38 5%
 Balance End of Year: 347.84

| | |
|------------------------------------------------------|------------------------|
| Name of Trust Fund: School Building Fund | Date Created: 10-16-87 |
| Purpose: School Building; How Invested: Savings Bank | |
| Balance Beginning of Year: | \$ 6,825.69 |
| Balance End of Year: | 6,825.69 |
| Balance Beginning of Year: | 6,825.69 |
| Income During Year: | 329.47 5% |
| Balance End of Year: | 7,155.16 |

| | |
|----------------------------|-------------|
| TOTALS: | |
| BALANCE BEGINNING OF YEAR: | \$ 9,277.83 |
| NEW FUNDS CREATED: | 250.00 |
| BALANCE END OF YEAR: | 9,527.83 |
| BALANCE BEGINNING OF YEAR: | 9,527.83 |
| INCOME DURING YEAR: | 455.30 |
| BALANCE END OF YEAR: | 9,983.13 |

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

February 20, 1989

NORMAN THURSTON
 EVERETT EAMES
 CLIFFORD LANE, SR.
 Trustees of Errol, New Hampshire

LIBRARY TRUSTEES REPORT

ERROL PUBLIC LIBRARY EXPENSES - 1988

| | |
|----------------------------------------------|-------------------|
| 1987 Leftover Appropriation Monies | \$ 115.08 |
| 1988 Appropriation | 5,584.92 |
| TOTAL | <u>\$5,700.00</u> |
| Librarian's Salary | \$2,689.25 |
| Books | 1,013.15 |
| Oil | 440.33 |
| Maintenance and Repairs | 499.43 |
| Miscellaneous | 672.10 |
| TOTAL | <u>\$5,314.26</u> |
| Balance as of December 31, 1988 | \$ 385.74 |

ERROL PUBLIC LIBRARY

Budget for 1989

| | |
|-----------------------------------|-------------------|
| Librarian's Salary | \$3,393.00 |
| Books | 1,000.00 |
| Periodicals | 200.00 |
| Oil | 250.00 |
| Maintenance and Repairs | 700.00 |
| Miscellaneous | 700.00 |
| TOTAL | <u>\$6,243.00</u> |
| Surplus from 1988 | \$ 385.74 |
| APPROPRIATION REQUEST | \$5,857.26 |

ERROL PUBLIC LIBRARY

Librarian's Report -- 1988

CIRCULATION:

| | |
|---------------------------------------------------------------|-------|
| Adult Fiction | 1,040 |
| Adult Non-Fiction | 471 |
| Adult Miscellaneous (Periodicals and recordings) | 428 |
| Juvenile Fiction | 1,893 |
| Juvenile Non-Fiction. | 399 |
| Juvenile Miscellaneous | 281 |
| TOTAL CIRCULATION | 4,512 |
| Inter-Library Loans | 147 |

COLLECTION:

| | |
|---------------------------------------|-------|
| *Books Purchased | 258 |
| Books Donated | 399 |
| Magazines Donated | 813 |
| Books Discarded | 56 |
| TOTAL VOLUMES IN COLLECTION | 6,814 |

REGISTERED BORROWERS:

| | |
|------------------|----|
| Junior | 41 |
| (Ages 5 - 17) | |
| Adult | 42 |
| (Ages 18 - up) | |
| Total | 83 |

RECEIPTS:

| | |
|-------------------------------|---------|
| Received from Fines | \$23.98 |
| Received from Gifts | 25.00 |
| TOTAL | \$48.98 |

All receipts from fines used for the purchase of books,
under N.H. State Law RSA 202-A:11.

*The term books also includes periodicals, cassettes,
records and realia.

Respectfully submitted,

MELINDA HAWKINS, Librarian

ERROL PUBLIC LIBRARY REPORT -- 1988

1988 has been a fruitful year at the library; many thanks to all who helped make it so. Special thanks again to Hartley and Etta Sweatt and the Wilderness Valley 4-H'ers for the colorful window boxes. Also thanks to Carol West for her help with our fundraisers, and to everyone for their donations of books, magazines, and general support.

Many donations of books and magazines were received from the Dalton, Jackson, and Colebrook Public Libraries -- not all useful, but much appreciated. Nine books were given to the library from our Christmas Wish List, and seven books were donated in Lorence Sweatt's memory.

We are pleased to report that circulation continues to increase: total circulation for 1987 was 3,641; for 1988, 4,512; an increase of 871, or 23.9% over 1987. Increased inter-library loan service is partially responsible, through the NHAIS (New Hampshire Automated Information System). Our library participates in the FRALN (Five Rivers Automated Library Network) branch of this system, based in Plymouth. Due to the continued circulation increase, we are increasing the library's hours, and will now be open 15 hours per week.

We have a total of 83 registered borrowers as of January 1, 1989. Two successful programs highlighted those hot and sticky summer days of 88. The "Card Sharks" reading program lasted throughout the summer, with Jennifer Hurlbert winning a free pizza for reading the most books. Our story hour series, "The Sights and Sounds of Summer" featured stories, songs, poems, and magic tricks, culminating with a balloon launch, and entertained from 4 - 7 children each week during August, including two children from Dummer. Thanks to Carol West for her assistance.

The oil burner in the furnace has been replaced, virtually ending our furnace problems, and is providing much more efficient use of fuel. The new blue shades have brightened up the library tremendously. The phone has also been installed: this was a necessary step in meeting public library standards for Associate Libraries in the Statewide Library Development System.

Book prices increased again this year, along with everything else, and our fund-raising efforts helped to slightly offset the increase. The Country Market in July was not a huge success, but prospects for this year's are good, and we look forward to a profitable second try. Our two raffles and our table at the Christmas bazaar were quite successful, allowing us to purchase a few more books, some new titles, and some much-needed standards.

Melinda Hawkins has completed two more courses in the School for Lifelong Learning/New Hampshire State Library Techniques Program: "Storytelling" and "Introduction to Reference and Information Services." Background knowledge and skills in storytelling were a tremendous help in the story hour series, and the reference course has helped in all areas of reference service in the library. We are now working on building a core reference collection over the next two years.

We encourage everyone to make use of the library; after all, your tax dollars are supporting it. Come in and get a library card (they're free), offer a suggestion, check out the new books and latest magazines, and be a part of 1989: The Year of the Young Reader. Let's encourage and promote reading: "the gift that lasts a lifetime."

REPORT OF THE WATER DEPARTMENT

| | |
|-------------------------------------------------|-------------|
| Water Rents Uncollected January 1, 1988 | \$ 547.68 |
| Billed 1988 | +4,094.10 |
| Total | \$ 4,641.78 |

| | |
|-------------------------------------------------|-----------|
| Rents Collected 1988 | -4,099.76 |
| Abated | - 69.80 |
| Total Rents Owed to Town as of January 1, 1989. | \$ 472.22 |

WATER RENTS OWED TO TOWN:

| | |
|----------------------------------------|-----------|
| Collected after Closing Date | \$ 155.76 |
| Daniel Baillargeon | 24.00 |
| Christopher Bean | 164.62 |
| Jesse Eames | 31.84 |
| Stephen Hawkins | 24.00 |
| Grover McLeod | 24.00 |
| M. Pothier | 24.00 |
| John Santolucto | 24.00 |
| TOTAL | \$ 472.22 |

FINANCIAL REPORT

| | |
|-------------------------------------|-----------|
| Assets -- January 1, 1988 | \$ 829.47 |
| Rents Collected -- 1988 | 4,099.76 |
| Expenses -- 1988 | -1,767.72 |
| TOTAL ASSETS -- 1988: | |
| Budget 1989 | 4,400.00 |

REPORT OF THE ERROL MUNICIPAL SEWERAGE DEPARTMENT

| | |
|--------------------------------------------------|----------|
| Sewerage Fees Uncollected -- January 1, 1988 . . | \$ 42.50 |
| Billed -- 1988 | 4,726.00 |
| Interest | 2.94 |
| | <hr/> |
| TOTAL BILLED: | 4,771.44 |

| | |
|-------------------------------------------------|----------|
| Sewerage Fees Collected -- 1988 | 4,598.00 |
| Interest | - 2.94 |
| Abated | - .50 |
| | <hr/> |
| TOTAL SEWERAGE FEES OWED TO TOWN 1/1/89 | 170.50 |

FINANCIAL REPORT

| | |
|-------------------------------------------------|-------------|
| Cash in Hands of Treasurer -- January 1, 1988 . | \$13,118.69 |
| Expenses | -5,288.42 |
| Fees Collected | +4,600.94 |
| | <hr/> |
| TOTAL ASSETS -- JANUARY 1, 1989 | \$12,431.21 |

SEWERAGE BUDGET -- 1989

| | |
|------------------------|-------------|
| Note Payment | \$ 2,401.00 |
| Interest | 540.00 |
| Maintenance | 1,900.00 |
| | <hr/> |
| TOTAL BUDGET | \$ 4,841.00 |

REPORT OF THE AKERS POND ROAD ASSOCIATION

RECEIPTS 1988

Town of Errol,
Reimbursements for Roadwork \$2,962.21

EXPENSES 1988

Road Maintenance, Summer and Winter \$2,962.21

BUDGET -- 1988

Highway Block Grant \$3,048.33

PAUL GAGNE, Secretary
Akers Pond Road Association

REPORT OF THE POLICE DEPARTMENT

TOWN OF ERROL - 1988

Dear Citizens of Errol:

First of all, I would like to thank you for voting me in last March. I really enjoyed serving the town of Errol and would be honored to serve it again in 1989.

As you can see, I have included an inventory of your police department. This gives you an idea of what the town owns and how this department is being improved and up-dated each year. Once again this department asks for \$6,500.00 for next year's budget.

I would like to thank Everett Eames and Timothy McKenzie for helping me serve this town. I would especially like to thank Everett Eames for his dedication. Special thanks also goes out to our local EMTs, State Troopers, and Fish & Game Officers.

Respectfully Submitted,
Chief Richard L. Boisvert

ACTIVITY FOR THE YEAR 1988

| | |
|-----------------------------------------|-----|
| Traffic Violations | 141 |
| Traffic Warnings | 40 |
| Traffic Accidents | 18 |
| Boat Accidents | 1 |
| Vandalisms | 8 |
| Domestics | 2 |
| Court Cases | 1 |
| Incident Reports & Complaints | 25 |

ERROL POLICE DEPARTMENT INVENTORY LIST

DATE: 5-25-1988

- 1 Wilson 10 Channel Radio FCC-ID ATE9PL-WH2510
Serial# 305-A01766
- 1 Wilson RF Amplifier Model# WAH-2082
Serial# 8545081
- 1 Ritron, Inc. Hand Set
Serial# 12599
- 1 Ritron, Inc. Power Booster
Serial# 13393

Light Bars:

- 1 Streethawk Model# S1B-L, Series A
- 1 Whelen Strobe Model# 3300
Serial# 6790

Radar:

- 1 Kustom Signals
Serial# Q2115
- 1 Polaroid Camera & Flash
- 1 Magnetic Police Door Sign
- 1 Filing Cabinet (4 drawers)
- 2 Citation Holder
- 1 Electronic Siren Model#SA 400-63
Serial# 115878
- 1 Speaker Model# U583A
- 1 Traffic Template

REPORT OF THE ERROL RESCUE SQUAD

The Errol Rescue Squad had another busy year in 1988, with a third more calls than last year. A breakdown of the year's calls is as follows:

- 1 Snowmobile Accident
- 2 Motorcycle Accidents
- 2 Automobile Accidents
- 1 Boating Accident
- 6 Miscellaneous Trauma
- 1 Cardiac Arrest
- 3 Cardiac Emergencies
- 2 Fractures
- 6 Medical Emergencies

The year's budget was used, as always, for updating equipment and training, and for replacement costs of used materials.

All three of our EMT-A's successfully completed the semi-annual 24-hour recertification course and the annual CPR recertification course in October.

We would like to thank everyone who made donations and gave support in many other important ways during the past year. We will continue to offer our services to the best of our abilities.

ANNUAL PLANNING BOARD REPORT 1988 - 1989

Your Planning Board is composed of 5 citizen members appointed by the selectmen, plus 1 selectman member and 1 alternate. The Board met 9 times. The Board approved By-laws and a copy is available with the Town Clerk. The Board meets the second Monday of every month at 7:30 p.m. at the Town Hall. Attendance has been a problem this first year and we hope new prospective members will step forth and make their interest known to the selectmen.

The major accomplishments of the Board this past year has been educating itself as to the role, function and law of Planning Boards and accomplishing a Community Survey. Survey forms were left at each dwelling and 101 were completed and returned. Copies of the results will be made available at the Town Meeting.

Generally, residents felt that Errol was a nice place to live and to visit. People wanted the natural beauty/resources protected. Some were split as to the amount and rate of growth they sought to encourage. However, there was general agreement that the time had come for controlled subdivision, site plan review and building code regulations. Many people indicated they would like to see some emergency medical service as well as landfill expanded. There were several good suggestions about services that will be shared with appropriate parties. Last, but not least, many people indicated an interest in volunteering their time to help make Errol a better place to live. We hope these individuals would make their interests known to the selectmen. We wish to express our thanks to the residents who took the time to complete the Community Survey. The information will prove most helpful as your Board begins the development of the Town's Master Plan.

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

December 15, 1988

Between July 1987 and June 1988, we experienced more fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with your help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden, Concord Forest Protection Headquarters at (603) 271-2217, or local Forest Ranger.

On January 1, 1989, the Deceptive Forestry Business Practices Law (RSA 224:54) goes into effect. This law, in summary, states that a person is guilty of a misdemeanor if, in the course of buying or selling a forest product, uses a false weight or measure for falsely determining any quality or quantity of a forest product. For more information, contact one of the persons mentioned above.

FOREST FIRE STATISTICS - 1988

| Number Fires Statewide | Acres Burned Statewide | Cost of Suppres- sion Statewide |
|------------------------------|---------------------------|-------------------------------------|
| 498 | 509.10 | \$78,144.93 |
| Number Fires District | Acres Burned District | Cost of Suppres- sion - District |
| 4 | 4 | \$ 800.00 |
| Number Fires Town - Errol | Acres Burned Town | Cost of Suppres- sion - Town |
| 0 | 0 | \$ 0 |

1988 STATISTICS

MARRIAGES

Rodney Fortier and Diane Bouchard -- September 10, 1988

BIRTHS

James Carroll Bartlett, born May 12, 1988, to James and Leigh Ann Bartlett

Kristie Lea Bean, born May 15, 1988, to Christopher and Rebecca Bean

Mark Earl Largess, born July 30, 1988, to Michael Largess and Perdita Davis

Benjamin Michael Hall, born August 22, 1988, to Michael and Lori-Ann hall

Angela Lynn Boisvert, born September 30, 1988, to Richard and Gail Boisvert

Christina Marie Eames, born October 7, 1988, to Jesse and Claudette Eames

Devon Leigh Ruel, born December 12, 1988, to Carl and Terri Ruel

DEATHS

Esther H. Bean on February 27, 1988

Lawrence M. Hurlbert on May 12, 1988

Elwin Lee Barnett on June 6, 1988

Henry A. Drumm on September 10, 1988

**ANNUAL REPORT
OF THE
SCHOOL OFFICIALS
OF THE SCHOOL DISTRICT OF
ERROL, NEW HAMPSHIRE

FOR THE FISCAL YEAR
ENDING JUNE 30, 1988**

OFFICERS

1988 - 1989

Moderator

MONA DOUGLASS

Clerk

CHERYL LORD

Treasurer

STEPHANIE HAWKINS

Census

JANE SWEATT

Truant Officer

Physicians

INDIAN STREAM PROFESSIONAL ASSOCIATION

School Nurse

MYRNA JOHNSON

Auditors

CARRI-PLODZIK-SANDERSON

School Board

SHARON LANE
NORMAN EAMES, Chairman
CAROLYN LABRECQUE

Term Expires 1989
Term Expires 1990
Term Expires 1991

Business Administrator

PAUL V. PARTENOPE

Superintendent of Schools

ROBERT BELLAVANCE

SCHOOL WARRANT

The State of New Hampshire

To the inhabitants of the School District in the town of Errol, in the County of Coos, qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the 16th of March, 1989, at 3:00 o'clock in the afternoon to act upon Article 1 and 7:30 o'clock in the evening to act upon Articles 2-10.

Polls are open for election of officers from 3:00 P.M. to 8:00 P.M.

1. To choose a member of the school board for the ensuing three (3) years (By ballot).
2. To see if the District will vote to accept the reports of agents, auditors, committees, and officers heretofore chosen, as printed in the annual report.
3. To determine the salaries of the school board and other School District officers and fix the compensation of any officers and agents of the District.
4. To see if the District will vote to authorize the school board to make application for and to accept, on behalf of the District, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency to expend the same for such projects as it may designate.
5. To see if the District will vote to indemnify and save harmless from loss or damage any person employed by the school district and any member or officer of its governing board or administrative staff from personal financial loss and expense, including reasonable legal fees and costs, if any, arising out of any claim, demand, suit, or judgment by reason of negligence or other act resulting in accidental injury to a person or accidental damage to or destruction of property in accordance with the provisions of RSA 31:105.
6. To see if the District will vote, as required under the provisions of RSA 189:47, to add the services of a Director of Special Services to School Administrative Unit No. 20.
7. To see if the District will vote to use excess 1988-89 Sweepstakes funds in the amount of \$1,496.00 to reduce the anticipated June 30, 1989, deficit.
8. To see if the District will vote to raise and appropriate the sum of \$1,000.00 as a deficit appropriation to meet the tuition obligations of the District and to pay over said sum before June 30, 1989.
9. To see if the District will vote to raise and appropriate the sum of \$297,496.00 for the support of schools, for the payment of salaries for school district officials and agents and for the payment of the statutory obligations of the District.
10. To transact any other business which may legally come before this meeting.

Given under our hands at said Errol this 16 th day of February, 1989.

Norman Eames
Sharon Kane
Carolyn Labrecque
School Board

A true copy - Attest:

Norman Eames
Sharon Kane
Carolyn Labrecque
School Board

ERROL SCHOOL DISTRICT

BUDGET

1989 - 1990

| ACCOUNT NUMBER | | ACCOUNT DESCRIPTION | 1988-89 BUDGET | 1989-90 PROPOSED BUDGET |
|----------------------------|------------|----------------------------|-------------------|-------------------------------|
| REGULAR EDUCATION PROGRAM | | | | |
| 01005 | 1100 110 1 | Teacher Salaries | \$ 74,769.00 | \$ 79,981.00 |
| 01005 | 1100 120 1 | Substitute - Salaries | 675.00 | 675.00 |
| 01005 | 1100 210 1 | Insurance | 5,361.00 | 6,430.00* |
| 01005 | 1100 220 1 | Retirement | 702.00 | 656.00* |
| 01005 | 1100 230 1 | F.I.C.A. | 5,615.00 | 6,118.00* |
| 01005 | 1100 260 1 | Unemployment Comp. | 141.00 | 145.00* |
| 01005 | 1100 290 1 | Other Benefits | 150.00 | 150.00 |
| 01005 | 1100 440 1 | Repairs | 578.00 | 538.00 |
| 01005 | 1100 560 3 | Tuition | 31,638.00 | 40,800.00 |
| 01005 | 1100 580 1 | Travel | 1,529.00 | 1,468.00 |
| 01005 | 1100 610 1 | Supplies | 2,414.00 | 2,596.00 |
| 01005 | 1100 630 1 | Books | 2,445.00 | 1,778.00 |
| 01005 | 1100 741 1 | Equip. - Additional | 86.00 | 30.00 |
| 01005 | 1100 751 1 | Furn. - Additional | 70.00 | .00 |
| 01005 | 1100 810 1 | Dues & Fees | 100.00 | 60.00 |
| Subtotal | | | \$126,273.00 | \$141,425.00 |
| SPECIAL EDUCATION PROGRAMS | | | | |
| 01005 | 1200 110 1 | Salaries-Special Education | \$ 6,400.00 | \$ 7,200.00 |
| 01005 | 1200 210 1 | Insurance | 587.00 | 703.00* |
| 01005 | 1200 220 1 | Retirement | 40.00 | 51.00* |
| 01005 | 1200 230 1 | F.I.C.A. | 481.00 | 551.00* |
| 01005 | 1200 260 1 | Unemployment Comp. | 27.00 | 28.00* |
| 01005 | 1200 330 1 | Pupil Services | 2,970.00 | 1,161.00 |
| 01005 | 1200 510 1 | Pupil Transportation | .00 | 900.00 |
| 01005 | 1200 560 1 | Tuition | .00 | 1,800.00 |
| 01005 | 1200 580 1 | Travel | 634.00 | 1,095.00 |
| 01005 | 1200 610 1 | Supplies | 200.00 | 200.00 |
| 01005 | 1200 630 1 | Books | 200.00 | 400.00 |
| Subtotal | | | \$ 11,539.00 | \$ 14,089.00 |
| SUPPORT SERVICES | | | | |
| 01005 | 2110 110 1 | Truant Officer | \$ 15.00 | \$ 15.00 |
| 01005 | 2110 580 1 | Travel | 10.00 | 10.00 |
| 01005 | 2120 110 1 | Salary - Guidance | .00 | 1,902.00 |
| 01005 | 2120 210 1 | Insurance | .00 | 144.00* |
| 01005 | 2120 220 1 | Retirement | .00 | 14.00* |
| 01005 | 2120 230 1 | F.I.C.A. | .00 | 146.00* |
| 01005 | 2120 260 1 | Unemployment Comp. | .00 | 8.00* |
| 01005 | 2120 330 1 | Pupil Services | 1,235.00 | .00 |
| 01005 | 2120 580 1 | Travel | 198.00 | 228.00 |
| 01005 | 2120 610 1 | Supplies | 200.00 | 250.00 |

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | <u>1988-89 BUDGET</u> | <u>1989-90 PROPOSED BUDGET</u> |
|-------------------------|----------------------------|---------------------------|----------------------------------------|
| 01005 2130 110 1 | Salary - Health | \$ 3,388.00 | \$ 3,105.00 |
| 01005 2130 210 1 | Insurance | 14.00 | 15.00* |
| 01005 2130 230 1 | F.I.C.A. | 254.00 | 238.00* |
| 01005 2130 260 1 | Unemployment Comp. | 14.00 | 12.00* |
| 01005 2130 330 1 | Pupil Services | 100.00 | 150.00 |
| 01005 2130 531 1 | Telephone | 10.00 | 10.00 |
| 01005 2130 580 1 | Travel | 387.00 | 330.00 |
| 01005 2130 610 1 | Supplies | 180.00 | 60.00 |
| | Subtotal | \$ 6,005.00 | \$ 6,637.00 |
| INSTRUCTIONAL SERVICES | | | |
| 01005 2210 270 1 | Tuition Reimb. | \$ 300.00 | \$ 300.00 |
| 01005 2210 591 1 | Student Assessment Prog. | 175.00 | 75.00 |
| 01005 2220 310 1 | Inst. Services | 166.00 | 207.00 |
| 01005 2220 330 1 | Pupil Services | 1,045.00 | 270.00 |
| 01005 2220 440 1 | Repairs | 103.00 | 129.00 |
| 01005 2220 580 1 | Travel | 167.00 | .00 |
| 01005 2220 610 1 | Supplies | 100.00 | 100.00 |
| 01005 2220 630 0 | Books -NFR | 30.00 | 30.00 |
| 01005 2220 630 1 | Books | 1,200.00 | 1,235.00 |
| 01005 2220 640 1 | Periodicals | 105.00 | 105.00 |
| 01005 2290 390 1 | Assemblies | 400.00 | 400.00 |
| | Subtotal | \$ 3,791.00 | \$ 2,851.00 |
| GENERAL ADMINISTRATION | | | |
| 01005 2310 110 0 | Salaries - School Officers | \$ 970.00 | \$ 995.00 |
| 01005 2310 210 0 | Insurance | 5.00 | 5.00* |
| 01005 2310 230 0 | F.I.C.A. | 73.00 | 76.00* |
| 01005 2310 350 0 | Audit Services | 1,000.00 | 1,500.00 |
| 01005 2310 370 0 | Census Taker | 50.00 | 50.00 |
| 01005 2310 390 0 | Legal Services | 100.00 | 100.00 |
| 01005 2310 522 0 | Liability Insurance | 100.00 | 100.00 |
| 01005 2310 523 0 | Bond | 50.00 | 50.00 |
| 01005 2310 540 0 | Advertising | 400.00 | 300.00 |
| 01005 2310 550 0 | Printing -Annual Report | 400.00 | 400.00 |
| 01005 2310 610 0 | Supplies | 175.00 | 175.00 |
| 01005 2310 810 0 | Dues & Fees | 1,075.00 | 987.00 |
| 01005 2320 351 0 | S.A.U. No. 20 | 7,228.00 | 14,083.00 |
| | Subtotal | \$ 11,626.00 | \$ 18,821.00 |
| OFFICE OF THE PRINCIPAL | | | |
| 01005 2410 110 1 | Salary of Principal | \$ 1,200.00 | \$ 1,500.00 |
| 01005 2410 210 1 | Insurance | 5.00 | 7.00* |
| 01005 2410 220 1 | Retirement | 7.00 | 11.00* |
| 01005 2410 230 1 | F.I.C.A. | 90.00 | 115.00* |
| 01005 2410 440 1 | Repairs | .00 | 375.00 |
| 01005 2410 450 0 | Rental | 20.00 | 20.00 |
| 01005 2410 523 1 | Bond | 50.00 | 50.00 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 1988-89 BUDGET | 1989-90 PROPOSED BUDGET |
|---------------------------------------|-----------------------|-------------------|-------------------------------|
| 01005 2410 531 1 | Telephone | \$ 525.00 | \$ 525.00 |
| 01005 2410 532 1 | Postage | 225.00 | 275.00 |
| 01005 2410 580 1 | Travel | 50.00 | 50.00 |
| 01005 2410 610 1 | Supplies | 300.00 | 356.00 |
| 01005 2410 741 1 | Equip. - Additional | 375.00 | .00 |
| 01005 2410 810 1 | Dues & Fees | 360.00 | 400.00 |
| | Subtotal | \$ 3,207.00 | \$ 3,684.00 |
| OPERATION & MAINTENANCE OF PLANT | | | |
| 01005 2540 110 1 | Salary of Custodian | \$ 5,200.00 | \$ 6,835.00 |
| 01005 2540 210 1 | Insurance | 164.00 | 191.00* |
| 01005 2540 230 1 | F.I.C.A. | 390.00 | 486.00* |
| 01005 2540 260 1 | Unemployment Comp. | 21.00 | 21.00* |
| 01005 2540 290 1 | Other Benefits | 33.00 | 50.00 |
| 01005 2540 420 1 | Water & Sewage | 610.00 | 610.00 |
| 01005 2540 430 1 | Cleaning Services | 281.00 | 275.00 |
| 01005 2540 440 1 | Repairs | 700.00 | 500.00 |
| 01005 2540 521 1 | Insurance | 600.00 | 1,200.00 |
| 01005 2540 610 1 | Supplies | 400.00 | 500.00 |
| 01005 2540 652 1 | Electricity | 1,000.00 | 1,200.00 |
| 01005 2540 653 1 | Fuel Oil | 2,000.00 | 2,000.00 |
| 01005 2550 510 1 | Transportation | 9,010.00 | 8,800.00 |
| | Subtotal | \$ 20,409.00 | \$ 22,668.00 |
| BUILDING ACQUISITION AND CONSTRUCTION | | | |
| 01005 4500 460 1 | Building Construction | \$450,000.00 | \$.00 |
| | Subtotal | \$450,000.00 | \$.00 |
| DEBT SERVICES | | | |
| 01005 5100 830 1 | Principal | \$.00 | \$ 50,000.00 |
| 01005 5100 840 1 | Interest | 16,269.00 | 29,590.00 |
| | Subtotal | \$ 16,269.00 | \$ 79,590.00 |
| FOOD SERVICE | | | |
| 04005 2560 110 1 | Salary - Lunch | \$ 2,996.00 | \$ 4,552.00 |
| 04005 2560 210 1 | Insurance | 95.00 | 168.00* |
| 04005 2560 220 1 | Retirement | 88.00 | 122.00* |
| 04005 2560 230 1 | F.I.C.A. | 225.00 | 348.00* |
| 04005 2560 260 1 | Unemployment Comp. | 12.00 | 16.00* |
| 04005 2560 290 1 | Other Benefits | 32.00 | 50.00 |
| 04005 2560 440 1 | Repairs | 25.00 | 100.00 |
| 04005 2560 523 1 | Bond | 50.00 | 50.00 |
| 04005 2560 540 1 | Advertising | 50.00 | .00 |
| 04005 2560 580 1 | Travel | 25.00 | 25.00 |
| 04005 2560 610 1 | Supplies | 500.00 | 400.00 |
| 04005 2560 620 1 | Food | 1,400.00 | 1,800.00 |
| 04005 2560 740 1 | Equipment | 100.00 | 100.00 |
| | Subtotal | \$ 5,598.00 | \$ 7,731.00 |

| <u>ACCOUNT NUMBER</u> | <u>ACCOUNT DESCRIPTION</u> | 1988-89 <u>BUDGET</u> | 1989-90 <u>PROPOSED</u> <u>BUDGET</u> |
|-----------------------|----------------------------|--------------------------|---------------------------------------------|
| GRAND TOTAL | | \$654,717.00 | \$297,496.00 |

* All or part of the total amount under the starred items are required by law to be raised as determined by the proper authorities. The District determines the salaries of the District Officers. The School Administrative Unit No. 20 decides the Superintendent's salary for 1989-90 as follows: Dummer, \$1,075.95; Errol, \$3,178.71; Gorham \$36,844.63; Milan, \$8,263.55; Randolph, \$2,588.85; Shelburne, \$2,665.31. The Teacher's Retirement and the State Employee's Retirement Systems assess the amount of the Superintendent's retirement and other District employees that belong to the system. In those towns that are under Social Security, the amount to be paid by the District is established by law. All Districts are required by law to provide Unemployment Compensation and Workmen's Compensation.

ANTICIPATED REVENUES

| | <u>1988-89</u> | <u>1989-90</u> |
|---------------------------|---------------------|--------------------|
| June 30 Balance | \$ 5,000.00 | \$.00 |
| Building Aid | .00 | 13,500.00 |
| Foundation Aid | 516.00 | .00 |
| Child Nutrition - State | 240.00 | 240.00 |
| Child Nutrition - Federal | 2,000.00 | 2,000.00 |
| Tuition | 18,000.00 | 18,000.00 |
| Interest - NOW | 500.00 | 500.00 |
| Child Nutrition - Local | 2,500.00 | 3,000.00 |
| Bonds | 450,000.00 | .00 |
| | <u>\$478,756.00</u> | <u>\$37,240.00</u> |

BUDGET SUMMARY

| | <u>1988-89</u> | <u>1989-90</u> |
|---------------------|----------------|----------------|
| Budget | \$654,717.00 | \$297,496.00 |
| Revenues | \$478,756.00 | \$ 37,240.00 |
| Deficit | \$.00 | \$ 1,000.00 |
| District Assessment | \$175,961.00 | \$261,256.00 |

Net Increase

\$85,295.00

48.5%

TUITION STUDENTS
1989-90

| | | | |
|-----------|----------|------------------|-------------|
| Berlin | Grade 9 | Steven Evans | \$3,710.00 |
| | Grade 10 | Leslie Bembridge | \$3,710.00 |
| | Grade 10 | Frances Calder | \$3,710.00 |
| | Grade 10 | Candace Tracy | \$3,710.00 |
| | Grade 12 | Christopher Gray | \$3,710.00 |
| Colebrook | Grade 9 | Jenifer Lane | \$4,450.00 |
| | Grade 9 | Cara Lariviere | \$4,450.00 |
| | Grade 11 | George Bolton | \$4,450.00 |
| | Grade 11 | Alonzo Calder | \$4,450.00 |
| | Grade 11 | Heather Lane | \$4,450.00 |
| | | | <hr/> |
| | | Total | \$40,800.00 |

Report
of
Superintendent of Schools

To the Citizens of the Errol School District:

Errol will be entering a new era with the opening of its new school in the fall of 1989. The new school represents more than a new building, however, it represents a commitment by the community to provide an education for its children well into the next century. It also makes a statement that the continuation of a school in the community is essential to its survival. Therefore, what you are seeing is the future and an investment in that future.

Existing School Building

At the public meeting held in July of 1988, it was the consensus of those present that the present building should be demolished. Put more directly the cost to repair the building and to maintain it is well beyond the means of the school district and the town. Further, unless someone can generate some new thinking on the matter, the building has little or no value to the community now or in the future.

Options to dispose of the building have been three: (1) demolition, (2) burning, (3) demolition for salvage. Of the three options only one remains viable - demolition. At this point in time it will be my recommendation to your school board that the present building be demolished and the hole filled in with gravel. The area has potential as the location for our playground or a new tennis court.

New School

Progress on the new school is moving along quite well at this point. We are within budget and should be able to complete the project without the need to expend the additional funds made available through the investment of the funds realized through the sale of our bonds.

The new school will provide adequate instructional and support space to meet out needs. All safety code requirements will have been met. The building will be asbestos free and will meet all health and fire codes. In conclusion, we should have a functional and safe building for your children.

By the time you read this report plans for a dedication and an open house will have begun. With a project completion date of March

31 of this year we should be ready to open the building to the public sometime in April or May.

S.A.U. Budget & Services

The School Administrative Unit No. 20 budget for 1989-90 has increased for one main reason. The S.A.U. Board recommended the addition of a Director of Special Services. This position will add approximately \$2,500.00 to Errol's share. This cost is over and above what Errol would have paid had the position not been added.

Why add the services of a Director of Special Services? Well over six years ago it was determined that the number of children and the difficulty of special education cases necessitated that more attention be given to this area. Over the next six years the problem was not addressed, not until the fall of 1988 when Gorham took the initiative and hired someone for itself. Gorham had made the decision to go it alone if necessary. This, however, did not address the needs of the other five districts.

Special education, throughout the nation as well as New Hampshire, is the most specialized and litigious service area in public education. For those reasons alone it requires that we give it a great deal of attention. Not only must we provide specialized and quality services to children but we must be certain that we provide those services according to a strict set of rules and regulations. With one hundred plus pages of rules and regulations to be followed it is critical that someone be on top of each case at all times. For 1989-90 we hope to have that someone in place.

Tuition Rates

The Berlin tuition rates continue to be below State Average and continue to be a good bargain for the Errol School District. Colebrook on the other hand charges State Average and plans to continue doing so.

| | State Average | | | |
|---------------|----------------|----------------|----------------|----------------|
| Berlin | <u>1988-89</u> | <u>1989-90</u> | <u>1988-89</u> | <u>1989-90</u> |
| - High School | \$3,323.00 | \$3,710.00 | \$4,071.00 | \$? |
| Colebrook | | | | |
| - High School | \$4,071.00 | \$? | \$4,071.00 | \$? |

School Warrant

Several articles in your school warrant will need your special attention. The first of these is Article #5 which asks that the community protect its school officers from personnel financial loss should they be sued. What this means is that Errol would pay for any

legal fees, if any, should the two insurance policies we now have not protect the individuals involved. The next is Article #7 which will authorize the use of Foundation Aid money to reduce the projected deficit of \$2,500.00 to \$1,000.00 (see Article #8). Thirdly, Article #8 raises the balance of \$1,000.00 to meet an anticipated deficit for the current year. The deficit itself is being created because of the need to remove the asbestos from the current building before it is demolished and the arrival of two new tuition students.

Budget

The 1989-90 budget shows a net increase of \$85,295.00 over 1988-89. Of that increase \$63,000.00 is to meet the bonded debt plus interest on the new building. Another sizeable portion of the increase is in the S.A.U. budget, special education, teacher salaries, and tuition.

Errol Building Committee

The Errol Building Committee chaired by Jesse Eames and comprised of Archie Peabody, Tom Bembridge, Robert Lord, and Norman Eames have spend many long hours bringing the construction of the new Errol School to its present point. I wish to thank them all, but especially Jesse Eames and Archie Peabody for a job well done. The project could not have been realized without you.

Summary

In addition to the Building Committee the members of the Errol School Board have had to spend numerous hours attending to matters relating to the construction of the new school. The contribution of the board has been important to the project's success, especially the contribution of its chairman, Norman Eames. May I express my thanks to all of you for your time and effort.

Respectfully submitted:

ROBERT BELLAVANCE
Superintendent of Schools

Errol Consolidated School
Principal's Report - 1988

This year has been one of planning and goal setting. The decision, at the March '88 school meeting, to build a new school has brought about an exciting year. The building should be ready to move into before the opening of school in September '89.

Activities and Events

January is the month to think about skiing, and the students spend one-half day each week at the Wilderness ski area. February's winter carnival ends the skiing season, and this all day event is held the Friday before February vacation. Skiing, sledding, snowshoe, and other carnival events are followed in the evening by a dinner. After dinner a professional entertains and the carnival event awards are given out. Adam Jenkins and Leslie Bembridge won the greatest number of points for grand prizes. The Errol School Association provided and hosted the dinner.

Memorial Day observances were conducted by the students. They placed carnations on the veterans' graves, and following this event they held ceremonies at the town park.

Spelling and Speaking

Kristina Cote won the school spelling bee and went on to the county spelling bee. The students in grades 3-5 held their annual public speaking contest with grand prize going to Kerry Cameron.

Speakers

An IFYE student, furnished by 4-H, addressed the students. This 4-H program enables the students to learn about different countries. A speaker from The Society For The Protection of New Hampshire Forests spoke on New Hampshire history, and a representative of the State Park Service talked about programs for the preservation of New Hampshire wildlife.

Music and Art

During the month of February the school displayed art by children from around the world. Grades 3-5 produced a creative writing and art booklet. The art work was under the supervision of art teacher, Mrs. Carr. March was designated as "Music in the Schools" month and three separate groups came to perform for the students. A spring concert was highlighted by music and by the students demonstrating various dances. They also displayed some their art work at this program. Music is also an important part of the school Christmas program.

Student Council

The student council met once a week and Lisa Lariviere is the president for this year. The group organized and arranged a Halloween party for the school, and performed in a one-act play. They also gave the younger group an Easter Egg Hunt and the physical education teacher coached them in a student/parent basketball game. The council also delivered daffodils for The American Cancer Society and they contributed money to the Colebrook Humane Society.

Errol School Association

Parents and friends of the school work through this association to benefit the school's students. The association generously gives their time to host the carnival supper, Awards Night dinner, and a hunters' supper. Their Christmas Bazaar has become an annual event. The association makes and stuffs Christmas stockings that are raffled at our Christmas program. A major goal of the group is the purchasing playground equipment. The group has also established an annual college scholarship fund to be given to one Errol School student upon graduation from high school.

Science

Each student did a science project to be judged for prizes. Grand prize was won by Adam Jenkins. Three students also attended the North Country Science Fair in Gorham. The students in grades 3-5 had an Inventors' fair with a prize going to the best invention, and a prize was awarded to Norman Perkins for his environmental poster.

Grants

The Colebrook Kiwanis Club gave the school four hundred dollars for the purchase of materials for K-2 math program.

The James River Company gave the school five hundred dollars to be used for science materials.

The school's application for the Governor's Initiative grant was accepted and a laptop computer was purchased with the grant funds.

The Sports Association gave the school one hundred dollars to be used for prizes and ribbons at a spring field day. The field day featured several athletic events.

Academics

Open House week was held in September. The purpose of the week is to acquaint parents with the subjects that their children will be studying and to familiarize them with expected homework assignments. This week is followed, later in the fall, by an Open House Night. Here the teachers give the parents the first report card and discuss with them the student's progress.

Lastly come Awards Night which caps the year with awards and ribbons given to the students for outstanding work.

State Mandates

The State Department of Education requires every 4,8, and 10th grade student to take an achievement test.

The school meets thirty-seven of the forty state requirements, and will over the next few years meet them all. The school met one of the requirements this year by hiring a guidance teacher.

Staff 1988

| | |
|-----------------|--------------------|
| Joanne Hammond | Grades 6-8 |
| Craig Reese | K-2 |
| Jean Ham | 3-5 |
| Melissa Carr | Art |
| JoAnn Davis | Physical Education |
| Carol Kidder | Guidance |
| Myrna Johnson | Nurse |
| Janice Somers | Resource Room Aide |
| Carol Norman | Teacher's Aide |
| Margaret Baker | Cook |
| Hartley Sweatt | Custodian |
| Luc/Louise Cote | Bus Drivers |

Respectfully submitted,

Jean L. Ham
Principal

SCHOOL ADMINISTRATIVE UNIT NO. 20
1989 - 1990 Budget

Receipts:

| | |
|-------------------------------------------------|-------------|
| Cash on Hand as of June 30, 1989..... | \$ 1,500.00 |
| Unemployment Compensation/Workermen's Comp..... | 250.00 |
| Interest..... | 550.00 |
| Total Receipts..... | \$ 2,300.00 |

Expenditures:

| | |
|-------------------------------------------|--------------|
| 110 - Salaries..... | \$159,824.00 |
| 210 - Insurance..... | 16,992.00 |
| 220 - Retirement..... | 3,592.00 |
| 230 - F.I.C.A..... | 12,190.00 |
| 260 - Unemployment Compensation..... | 151.00 |
| 320 - Staff Development..... | 10,190.00 |
| 350 - Legal Services..... | 300.00 |
| 430 - Cleaning Services..... | 1,300.00 |
| 440 - Repairs..... | 3,837.00 |
| 450 - Rent..... | 10,050.00 |
| 520 - Insurance..... | 2,355.00 |
| 531 - Telephone..... | 2,500.00 |
| 532 - Postage..... | 2,000.00 |
| 540 - Advertising..... | 325.00 |
| 550 - Printing..... | 450.00 |
| 580 - Travel..... | 4,750.00 |
| 610 - Supplies..... | 4,000.00 |
| 630 - Books..... | 200.00 |
| 640 - Periodicals..... | 45.00 |
| 650 - Electricity..... | 750.00 |
| 741 - Equipment - Additional..... | 6,510.00 |
| 751 - Furniture - Additional..... | 925.00 |
| 810 - Dues & Fees..... | 605.00 |
| 890 - Miscellaneous..... | 150.00 |
| Total Expenditures..... | \$243,991.00 |
| Less Estimated Receipts (from above)..... | 2,300.00 |
| Amount to be shared by Districts..... | \$241,691.00 |

DISTRIBUTION OF \$ 241,691.00 TO BE RAISED BY DISTRICTS

| | 1987 Equalized Valuation | Valuation Percent | ADM 1987-88 Pupils | Pupil Percent | Combined Percent | District Share | Staff* Dev. | Total District Share |
|------------|--------------------------------|----------------------|--------------------------|------------------|---------------------|-------------------|----------------|----------------------------|
| DUMMER | \$ 9,383,305. | 3.93% | 0.0 | 0.00% | 1.97% | \$ 4,560.57 | \$ 0.00 | \$ 4,560.57 |
| ERROL | \$ 18,368,137. | 7.70% | 31.1 | 3.94% | 5.82% | 13,473.37 | 609.35 | 14,082.72 |
| CORHAM | \$126,215,604. | 52.89% | 647.6 | 82.04% | 67.46% | 156,170.71 | 6,985.11 | 163,155.82 |
| MILAN | \$ 38,756,899. | 16.24% | 110.7 | 14.02% | 15.13% | 35,026.13 | 1,576.36 | 36,602.49 |
| RANDOLPH | \$ 22,634,053. | 9.49% | 0.0 | 0.00% | 4.74% | 10,973.16 | 502.36 | 11,475.52 |
| SHELBOURNE | \$ 23,268,770. | 9.75% | 0.0 | 0.00% | 4.88% | 11,297.26 | 516.62 | 11,813.88 |
| | \$238,626,768. | 100.00% | 789.4 | 100.00% | 100.00% | \$231,501.20 | \$10,189.80 | \$241,691.00 |

* COMPUTATION OF STAFF DEVELOPMENT

| | | | | | | |
|------------|----------------|---------|-------|---------|---------|--------------|
| ERROL | \$ 18,368,137. | 8.01% | 31.1 | 3.94% | 5.98% | \$ 609.35 |
| CORHAM | \$126,215,604. | 55.06% | 647.6 | 82.04% | 68.55% | 6,985.11 |
| MILAN | \$ 38,756,899. | 16.91% | 110.7 | 14.02% | 15.47% | 1,576.36 |
| RANDOLPH | \$ 22,634,053. | 9.87% | 0.0 | 0.00% | 4.93% | 502.36 |
| SHELBOURNE | \$ 23,268,770. | 10.15% | 0.0 | 0.00% | 5.07% | 516.62 |
| | \$229,243,463. | 100.00% | 789.4 | 100.00% | 100.00% | \$ 10,189.80 |

Jean Lary, Chairman
School Administrative Unit No. 20

ERROL SCHOOL DISTRICT
ANNUAL SCHOOL MEETING

March 10, 1988

Moderator, Mona Douglass, opened the polls at 3:00 p.m. by reading the first four articles of the warrant as follows:

1. To choose a moderator for the ensuing three (3) years (By Ballot).
2. To choose a clerk for the ensuing three (3) years (By Ballot).
3. To choose a treasurer for the ensuing three (3) years (By Ballot).
4. To choose a member of the school board for the ensuing three (3) years (By Ballot).

The polls were open until 8:18 p.m. at which time the business meeting and voting for school officers were closed. Ballots were counted immediately following the adjournment of the meeting at 8:18 p.m. Those counting were Moderator, Mona Douglass, Supervisor of Checklist, Carol Norman and Virginia Lane and Ballot Clerk, Elizabeth Leduc. The polls remained open until 8:40 pm for ballot voting on Article 5. The same people counted the Article 5 ballots as for the school officers ballots.

Article 1: To Mona Douglass received 40 votes; Verne Leduc 2. Mona Douglass was declared elected Moderator for three years.

Article 2: Cheryl L. Lord received 55 votes; Verne Leduc 1. Cheryl Lord was declared elected School Clerk for three years.

Article 3: Stephanie Hawkins received 48 votes; Elizabeth Leduc 1; Carol Norman 1; Melinda Hawkins 1; Carolyn Labrecque 1; Verne Leduc 1. Stephanie Hawkins was declared elected Treasurer for three years.

Article 4: Carolyn Labrecque received 28 votes; Thomas Bembridge 2; Verne Leduc 1; Sharon Miller 1; Melinda Hawkins 1; Clifford Lane, Sr., 1; Robert Lord 2. Carolyn Labrecque was declared elected as a member of the School Board for three years.

Article 5: To see if the Errol School District will vote to raise and appropriate the sum of \$450,000.00 or any other sum for the renovation of the existing facility or the construction of a new facility on the present site owned by the Errol School District, for equipment and furnishings for said renovation or facility, for site development, for architectural and other service fees, and for any other items incidental thereto and necessary for the said renovation of facility; to determine whether said appropriation should be raised by the issuance of sale of bonds or notes on the credit of the Errol School District in accordance with the provisions of RSA Chapter 33 as amended; to authorize the Errol School Board to invest said monies and to use the interest earned thereon for said project; to authorize the Errol School Board to obtain State, Federal or any other aid that may be available; or to take any other action relative thereto (2/3 ballot vote required).

A motion was made by Jesse Eames and seconded by Sharon Lane that the district raise and appropriate the sum of \$450,000.00 or any other sum for the renovation of the existing facility or the construction of a new facility on the present site owned by the Errol School District, for equipment and furnishings for said renovation or facility, for site development, for architectural and other service fees and for any other

items incidental thereto and necessary for the said renovation or facility; to determine whether said appropriation should be raised by the issuance of sale of bonds or notes on the credit of the Errol School District in accordance with the provisions of RSA Chapter 33 as amended; to authorize the Errol School Board to invest said monies and to use the interest earned thereon for said project; to authorize the Errol School Board to obtain State, Federal, or any other aid that may be available; or to take any other action relative thereto.

The Moderator asked for any discussion or questions; there being no discussion or questions forthcoming, the vote by written ballot began on this article at 7:40 p.m., to continue for one hour.

There were 91 votes cast - 76 yes votes and 15 no votes. 2/3 ballot vote requirement having been met, the article was declared in the affirmative.

Article 6: To see if the District will vote to accept the reports of agents, auditors, committees and officers heretofore chosen, as printed in the annual report.

A motion was made by Clifford Lane and seconded by Jesse Fames that the District vote to accept the reports of agents, auditors, committees and officers heretofore chosen, as printed in the annual report.

The voice vote was in the affirmative and the article was accepted.

Article 7: To determine the salaries of the school board and other School District officers and fix the compensation of any officers and agents of the District.

A motion was made by Carl Ruel and seconded by Ray Labrecque that the salaries of the School Board, Truant Officer and other District Officers and Agents be set as listed below.

| | | |
|-----------------------|-------------------|------|
| School Board | 1 @ \$200.00 | |
| | <u>2 @ 100.00</u> | each |
| Treasurer | 450.00 | |
| Moderator | 15.00 | |
| Clerk | 15.00 | |
| Truant Officer | 15.00 | |
| Census Taker | 50.00 | |
| Checklist Supervisors | 3 @ 15.00 | each |
| Ballot Clerks | 3 @ 15.00 | each |

The voice vote was in the affirmative and the article was accepted.

Article 8: To see if the District will vote to authorize the treasurer, with the approval of the school board, to appoint a deputy treasurer as provided for under RSA 197:24a.

A motion was made by Ray Labrecque and seconded by Wanda Garrow that the District vote to authorize the treasurer, with the approval of the school board, to appoint a deputy treasurer as provided for under RSA 197:24a.

The voice vote was in the affirmative and the article was declared in the affirmative.

Article 9: To see if the District will vote to authorize the school board to make application for and to accept, on behalf of the District, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expend the same for such projects as it may designate.

A motion was made by Carl Ruel and seconded by Stanley Hammond that the District vote to authorize the school board to make application for and to accept, on behalf of the District, any or all grants or other funds for educational purposes which may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expend the same for such projects as it may designate.

The voice vote was in the affirmative and the article was declared accepted.

Article 10: To see if the District will vote to authorize the school board to enter into a three (3) year transportation contract with Louise Cote.

A motion was made by Clifford Lane, Jr., and seconded by Wanda Garrow that the District vote to authorize the school board to enter into a three (3) year transportation contract with Louise Cote.

The voice vote was in the affirmative and the article was declared accepted.

Article 11: To see if the District will vote, as required under the provisions of RSA 189:47, to add the services of a Business Administrator to School Administrative Unit No. 20.

A motion was made by Clara Grover and seconded by Stanley Hammond that the District vote, as required under the provisions of RSA 189:47, to add the services of a Business Administrator to School Administrative Unit No. 20.

The voice vote was in the affirmative and the article was declared accepted.

Article 12: To see if the District will vote to transfer all June 30, 1988, surplus funds in excess of \$5,000.00 to the Building Capital Reserve Fund as provided for under the provisions of RSA 35:5.

A motion was made by Eunice Thurston and seconded by Clifford Lane, Sr., that the District vote to transfer all June 30, 1988, surplus funds in excess of \$5,000.00 to the Building Capital Reserve Fund as provided for under the provisions of RSA 35:5.

The voice vote was in the affirmative and the article was declared accepted.

Article 13: To see if the District will vote to raise and appropriate the sum of \$188,448.00 for the support of schools, for the payment of salaries for school district officials and agents and for payment of

the statutory obligations of the District.

A motion was made by Sharon Lane and seconded by Virginia Lane that the District vote to raise and appropriate the sum of \$188,448.00 for the support of schools, for the payment of salaries for school district officials and agents and for payment of the statutory obligations of the District.

The voice vote was in the affirmative and the article was declared accepted.

Article 14: To transact any other business which may legally come before this meeting.

Robert Lord made a motion that the school board look into erecting a monument or a placque in memory of Robert Bean, Merit Bean and Esther Bean for their years of contribution to the Errol School. The motion was seconded by Ella Eames.

A voice vote on this motion was in the affirmative and the motion was accepted.

The Moderator asked if all had voted who wished for school district officers. At 8:18 pm the polls closed for voting on articles 1-4.

A motion to adjourn the business part of the meeting was made by Sharon Miller and seconded by Virginia Lane.

The voice vote was in the affirmative and the meeting was declared closed by Mona Douglass, Moderator, at 8:18 p.m.

The polls were closed for voting on Article 5 at 8:40 by Moderator, Mona Douglass.

Respectfully submitted,

Cheryl L. Lord
Cheryl L. Lord
School Clerk

GENERAL FUND: STATEMENT OF EXPENDITURES — ELEMENTARY

For the Year Ended June 30, 1988

School District Errol

| Function | Act. No. | (1) 100 Salaries | (2) 200 Employee Benefits | (3) 300, 400, 500 Purchased Services | (4) 800 Supplies | (5) 700 Property | (6) 800 Other | (7) Total |
|-------------------------------------|----------|------------------------|---------------------------------|--------------------------------------------|------------------------|------------------------|---------------------|--------------|
| Instruction | 1000 | | | | | | | |
| 1 Regular Education Programs | 1100 | \$67,849.10 | \$ 8,672.85 | \$ 1,712.35 | \$ 4,548.55 | \$88.50 | \$ 50.00 | \$ 82,921.35 |
| 2 Special Education Programs | 1200 | | 34.75 | 1,606.90 | 210.76 | | | 1,852.41 |
| 3 Vocational Education Programs | 1300 | | | | | | | |
| 4 Other Instructional Programs | 1400 | | | | | | | |
| Supporting Services | 2000 | | | | | | | |
| Pupils | 2100 | | | | | | | |
| 5 Attendance and Social Work | 2110 | | | | | | | |
| 6 Guidance | 2120 | | | | 494.14 | | | 494.14 |
| 7 Health | 2130 | 4,180.00 | 351.95 | 407.20 | 146.10 | | | 5,085.25 |
| 8 Psychological | 2140 | | | | | | | |
| 9 Speech Pathology & Audiology | 2150 | | | | | | | |
| 10 Other Pupils | 2190 | | | | | | | |
| Instructional | 2200 | | | | | | | |
| 11 Improvement of Instruction | 2210 | | 200.00 | | | | | 200.00 |
| 12 Educational Media | 2220 | | | 113.74 | 1,288.15 | | | 1,401.89 |
| 13 Other Instructional Staff | 2290 | | | 394.00 | | | | 394.00 |
| General Administration | 2300 | | | | | | | |
| 14 School Board | 2310 | 802.20 | 51.24 | 1,405.03 | 514.33 | | 827.44 | 3,600.24 |
| 15 Office of the Superintendent | 2320 | | | 5,953.62 | | | | 5,953.62 |
| 16 Special Area Administration | 2330 | | | | | | | |
| 17 Other General Administration | 2390 | | | | | | | |
| 18 School Administration | 2400 | 1,200.00 | 106.43 | 1,052.04 | 91.16 | | 355.00 | 2,804.63 |
| Business | 2500 | | | | | | | |
| 19 Fiscal | 2520 | | | | | | | |
| 20 Operation & Maint. & Plant | 2540 | | | | | | | |
| 21 Pupil Transportation | 2550 | 4,677.78 | 584.52 | 2,755.50 | 2,940.71 | | | 10,958.51 |
| 22 Centralized Internal Servs | 2570 | | | 7,800.00 | | | | 7,800.00 |
| 23 Other Business | 2590 | | | | | | | |
| 24 Managerial | 2600 | | | | | | | |
| 25 Other Supporting Services | 2900 | | | | | | | |
| 26 Total (Total of lines 1 thru 25) | | \$78,709.08 | \$10,001.74 | \$23,200.38 | \$10,213.90 | \$88.50 | \$1,232.44 | \$123,466.04 |

GENERAL FUND: STATEMENT OF EXPENDITURES -- HIGH
For the Year Ended June 30, 1988

School District Erris

| Function | Acct. No. | (1) 100 Salaries | (2) 200 Employee Benefits | (3) 300, 400, 500 Purchased Services | (4) 600 Supplies | (5) 700 Property | (6) 800 Other | (7) Total |
|--------------------------------------|-----------|------------------------|---------------------------------|--------------------------------------------|------------------------|------------------------|---------------------|--------------|
| Instruction | 1000 | | | | | | | |
| 1. Regular Education Programs | 1100 | | | \$24,523.84 | | | | \$24,523.84 |
| 2. Special Education Programs | 1200 | | | 225.00 | | | | 225.00 |
| 3. Vocational Education Programs | 1300 | | | | | | | |
| 4. Other Instructional Programs | 1400 | | | | | | | |
| Supporting Services | 2000 | | | | | | | |
| 2100 | | | | | | | | |
| Pupils | | | | | | | | |
| 5. Attendance and Social Work | 2110 | | | | | | | |
| 6. Guidance | 2120 | | | | | | | |
| 7. Health | 2130 | | | | | | | |
| 8. Psychological | 2140 | | | | | | | |
| 9. Speech Pathology & Audiology | 2150 | | | | | | | |
| 10. Other Pupils | 2190 | | | | | | | |
| Instructional | 2200 | | | | | | | |
| 11. Improvement of Instruction | 2210 | | | | | | | |
| 12. Educational Media | 2220 | | | | | | | |
| 13. Other Instructional Staff | 2290 | | | | | | | |
| General Administration | 2300 | | | | | | | |
| 14. School Board | 2310 | \$152.80 | \$9.76 | 267.62 | \$97.97 | | \$157.61 | 685.76 |
| 15. Office of the Superintendent | 2320 | | | 1,134.02 | | | | 1,134.02 |
| 16. Special Area Administration | 2330 | | | | | | | |
| 17. Other General Administration | 2390 | | | | | | | |
| 18. School Administration | 2400 | | | | | | | |
| Business | 2500 | | | | | | | |
| 19. Fiscal | 2520 | | | | | | | |
| 20. Operation & Maint. & Plant | 2540 | | | | | | | |
| 21. Pupil Transportation | 2550 | | | 132.00 | | | | 132.00 |
| 22. Centralized Internal Servs. | 2570 | | | | | | | |
| 23. Other Business | 2590 | | | | | | | |
| 24. Managerial | 2600 | | | | | | | |
| 25. Other Supporting Services | 2900 | | | | | | | |
| 26. Total (Total of lines 1 thru 25) | | \$152.80 | \$9.76 | \$26,282.48 | \$97.97 | | \$157.61 | \$26,700.62 |

GENERAL FUND: STATEMENT OF EXPENDITURES — DISTRICT WIDE
For the Year Ended June 30, 1988

School District Enrol

| Function | Acct. No. | (1) 100 Salaries | (2) 200 Employee Benefits | (3) 300, 400, 500 Purchased Services | (4) 600 Supplies | (5) 700 Property | (6) 800 Other | (7) Total |
|--------------------------------------------------|-----------|------------------------|---------------------------------|--------------------------------------------|------------------------|------------------------|---------------------|--------------|
| 1. Adult/Continuing Education | 1600 | | | | | | | |
| 2. Community Services | 3000 | | | | | | | |
| 3. Facilities Acquisition and Construction | 4000 | | | | | | | |
| Other Outlays | 5000 | | | \$ 1,889 00 | | | | \$ 1,889 00 |
| 4. Debt Service | 5100 | | | | | | | |
| Fund Transfers | 5200 | | | | | | | |
| 5. Transfer to Special Revenue Funds | 5220 | | | | | | | |
| 6. Transfer to Capital Project Funds | 5230 | | | | | | | |
| 7. Transfer to Food Service Fund | 5240 | | | | | | \$ 500 00 | 500 00 |
| 8. Transfer to Capital Reserve Fund | 5250 | | | | | | 6,780 56 | 6,780 56 |
| 9. Total District Wide (Total of Lines 1 thru 8) | | | | 1,889 00 | | | | 1,889 00 |
| 10. Total General Fund* | | \$78,861 88 | \$10,011 50 | \$51,371 86 | \$10,331 87 | \$88 50 | \$1,390 05 | \$152,055 66 |

FOOD SERVICE FUND[illegible]

FINANCIAL REPORT
OF THE
ERROL SCHOOL DISTRICT
FOR THE YEAR ENDED
June 30, 1988

CERTIFICATE

This is to certify that the information contained in this report was taken from the official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 17 of Chapter 71-A of the Revised Statutes Annotated and regulation Chapter Rev 1100, Financial Accounting for Local Education Agencies on file with the Administrative procedures Act, and upon forms prescribed by the Department of Revenue Administration.

ROBERT BELLAVANCE
Superintendent of Schools

NORMAN EAMES
CAROLYN LABRECQUE
SHARON LANE
School Board

October 20, 1988

BALANCE SHEET

June 30, 1988

ASSETS

| | |
|------------------------------------------|-------------|
| Cash on Hand, June 30, 1988..... | \$ 7,339.23 |
| Interfund Receivables..... | 1,848.41 |
| Other Receivables - Special Revenue..... | 2,579.77 |
| Cash on Hand, June 30, 1988 Lunch..... | 963.73 |
| Building Capital Reserve..... | 7,000.69 |
| TOTAL ASSETS..... | \$19,731.83 |

LIABILITIES

| | |
|--------------------------------------|-------------|
| Accounts Owed by District: | |
| Learning Resources Assoc..... | \$ 84.78 |
| New England Telephone..... | 49.96 |
| N.H. Municipal W/C Fund..... | 52.98 |
| Errol School District..... | 1,848.41 |
| Governor's Initiative Program..... | 731.36 |
| Reserved for Encumbrances: | |
| Palmer & Dodge..... | 1,000.00 |
| Computer Resources..... | 943.20 |
| Reserved for Special Purposes | |
| Building Capital Reserve..... | 2,056.72 |
| Unreserved Fund Balance..... | 5,000.00 |
| Unreserved Fund Balance - Lunch..... | 963.73 |
| Building Capital Reserve Fund..... | 7,000.69 |
| TOTAL LIABILITIES..... | \$19,731.83 |

REPORT OF THE DISTRICT TREASURER
FOR THE
FISCAL YEAR JULY 1, 1987 to JUNE 30, 1988

| | |
|---------------------------------------------------------------|--------------|
| Cash on Hand, July 1, 1987..... (Treasurer's bank balance) | \$ 14,385.53 |
| Received from Selectmen: | |
| Current Appropriation..... | \$136,072.00 |
| Revenue from State Sources..... | \$ 526.91 |
| Revenue from Federal Sources..... | \$ 94.59 |
| Received from Tuitions..... | \$ 18,456.70 |
| Received from all Other Sources..... | \$ 2,813.96 |
| TOTAL RECEIPTS..... | \$157,964.16 |
| TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR..... | \$172,349.69 |
| LESS SCHOOL BOARD ORDERS PAID..... | \$165,010.46 |
| BALANCE ON HAND, June 30, 1988..... | \$ 7,339.23 |

October 24, 1988

STEPHANIE L. HAWKINS
District Treasurer

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Errol, New Hampshire of which the above is a true summary for the fiscal year ending June 30, 1988, and find them correct in all respects.

October 24, 1988

CARRI-PLODZIK-SANDERSON
Auditors

DETAILED STATEMENT OF RECEIPTS

| | | |
|----------------------------------------------|----|------------|
| N.C.E.S. - Refund Assessment Fee..... | \$ | 101.20 |
| Mrs. Ham - Phone Reimb..... | | 4.69 |
| Errol School - Phone Reimb..... | | 2.77 |
| James River - Grant..... | | 500.00 |
| School Spec. - Rec. of Sales..... | | 715.00 |
| New Hampshire - Refund..... | | 20.42 |
| State of N.H. - National Forest Reserve..... | | 94.59 |
| State of N.H. - Foundation Sweepstakes..... | | 351.29 |
| State of N.H. - Foundation Aide..... | | 175.62 |
| State of N.H. - Tuition..... | | 9,171.50 |
| State of N.H. - Tuition..... | | 9,285.20 |
| James River - Grant..... | | 500.00 |
| C. Lord - Filing Fee..... | | 2.00 |
| N.H. Municipal W/C Fund - 1987 Dividend..... | | 2.90 |
| N.H. Municipal W/C Fund - 1988 Dividend..... | | 210.01 |
| Amoskeag Bank & Trust - Dividend..... | | 244.00 |
| Berlin City Bank - Interest..... | | 384.12 |
| First Colebrook Bank - Interest..... | | 126.85 |
| Town of Errol - Appropriation..... | | 136,072.00 |
| TOTAL RECEIPTS DURING YEAR..... | \$ | 157,964.16 |

REPORT OF DISTRICT TREASURER
SCHOOL DISTRICT LUNCH PROGRAM
FOR THE
FISCAL YEAR JULY 1, 1987 to JUNE 30, 1988

| | |
|---------------------------------------------|------------|
| Cash on Hand, July 1, 1987..... | \$ 341.38 |
| (Treasurer's Bank Balance) | |
| Revenue from State Sources..... | 240.00 |
| Revenue from Federal Sources..... | 2,080.00 |
| Received from all Other Sources..... | 3,446.36 |
| TOTAL RECEIPTS..... | \$5,766.36 |
| TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR..... | \$6,107.74 |
| LESS SCHOOL BOARD ORDERS PAID..... | \$5,808.01 |
| BALANCE ON HAND, June 30, 1988..... | \$ 299.73 |

October 24, 1988

STEPHANIE L. HAWKINS
District Treasurer

DETAILED STATEMENT OF RECEIPTS

| | |
|-------------------------------------------|------------|
| State of New Hampshire - Lunch Reimb..... | \$2,507.00 |
| Lunch Director - Lunch Sales..... | 2,672.45 |
| Berlin City Bank - Interest..... | 4.91 |
| State of N.H. - Reapportionment..... | 82.00 |
| Errol Sch.Dist - Interfund Loan..... | 500.00 |
| TOTAL RECEIPTS DURING YEAR..... | \$5,766.36 |

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December 10, 1988

To the Members of the School Board
Errol School District
Errol, New Hampshire

Dear Members of the Board:

We have completed our examination of the financial statements of the Errol School District for the fiscal year ended June 30, 1988 and have issued our report thereon dated October 25, 1988. In connection with our examination, we reviewed and tested the School District's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system. For a further explanation of the purpose of our review, its limitations, and the professional standards involved, please refer to Appendix A of this letter.

Generally, we were pleased by the overall condition of the District's accounting records. Understanding the pressures of installing a new computer system and office relocation, accounting personnel and management did an admirable job at having operations and record-keeping up to date and under control.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the School District's systems and procedures which we have discussed with management.

Treasurer's Accounts

As a follow-up to our prior-year comments, while several checking accounts are still utilized, we are pleased by the improvements that have been made in the Treasurer's records. We again recommend that a single checking account be considered to consolidate and control all cash activity and that the computerized accounting system be relied upon to separate individual fund activities. In addition to simplifying the Treasurer's accounting responsibilities, a combination of these accounts may provide the District with additional short-term investment opportunities.

Food Service Fund Accounting Records

As a result of our examination, we have recommended that management consider several procedural modifications that would provide for a more detailed

ERROL SCHOOL DISTRICT
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accounting for Food Service Funds on the District's computerized accounting system. These changes would allow the system to support State reporting requirements and eliminate the need for separate, manual accounting records currently maintained by the Food Service Director. If necessary, we would be happy to assist with these changes.

Student Activity Funds

As a follow-up to prior-year comments, it appeared that District personnel continued to experience some difficulty with accounting procedures and did not implement recommended improvements. In addition, the District continued to maintain two checking accounts in order to separate the Student Council and Principal accounts at the Errol Consolidated School.

We have recommended that management consider implementation of the procedures outlined in Appendix B and provide further training for bookkeeping personnel. We also recommend that a single checking account be used for the Errol Consolidated School Student Activities Funds.

Other Areas

Normally, if during the course of our audit fieldwork, we observe areas of minor deficiency, outdated procedures, or accounting difficulties, we review in detail with management and other personnel involved our suggestions for change. Areas covered during our current engagement included:

- A. Audit trail for cash receipt entries
- B. Filing of Federal Project information
- C. Accounting procedures and reporting of open purchase orders (encumbrances)
- D. Computer facilities
- E. Accounting for capital project activities
- F. Accounting for USDA commodities received
- G. Gathering of information for audit

In closing, we would like to express our appreciation to the management and accounting staff, whose cooperation and assistance during the course of our examination has helped us to achieve efficiencies in completing our audit.

If, after you have had an opportunity to review our audit report and comments above, you have any questions, we would be happy to meet with you at your convenience to discuss them.

Very truly yours,


CARRI PLODZIK SANDERSON
Professional Association

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

